



SATHYABAMA

INSTITUTE OF SCIENCE AND TECHNOLOGY

(DEEMED TO BE UNIVERSITY)

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

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School of Management

1.2.1 Courses having focus on Employability / Entrepreneurship / Skill Development

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SBAA703 7	INTERNET OF THINGS	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- ☐ To understand the concepts of IoT.
- ☐ To learn about IoT Architecture and Protocols.
- ☐ To get familiar with Real world applications and tools.

UNIT 1 INTRODUCTION TO CLOUD

9 Hrs.

Cloud deployment models - public, private, hybrid, community - Categories of cloud computing - Everything as a service – Infrastructure (IaaS), platform(PaaS), software(SaaS) - Key privacy issues in the cloud - Pros and Cons of cloud computing.

UNIT 2 INTRODUCTION TO IoT

9 Hrs.

Internet of Things (IoT) - Physical Design- Logical Design- IoT Enabling Technologies - IoT Levels & Deployment Templates
- Domain Specific IoTs - IoT and M2M - IoT System Management with NETCONF-YANG- IoT Platforms Design Methodology.

UNIT 3 IoT ARCHITECTURE AND PROTOCOL

9 Hrs.

M2M high-level ETSI architecture - IETF architecture for IoT - OGC architecture - IoT reference model -Protocol Standardization for IoT - Efforts - M2M and WSN Protocols.

UNIT 4 REAL-WORLD APPLICATIONS WITH IoT

9 Hrs.

Real world design constraints - Applications - Asset management, Industrial automation, smart grid, Commercial building automation, Smart cities - participatory sensing - Data Analytics for IoT.

UNIT 5 TOOLS AND SERVICES PROVIDERS

9 Hrs.

Software & Management Tools for IoT Cloud Storage Models & Communication APIs - Cloud for IoT - Microsoft Azure & Amazon Web Services for IoT.

Max. 45 Hrs.

COURSE OUTCOMES

- On completion of the course, student will be able to CO1
- Understand the concepts of Cloud.
CO2 - Determine the concept of IoT. CO3 - Assess the IoT Architecture.
CO4 - Examine the real-world application with IoT. CO5
- Analyze the tools for IoT.
CO6 - Discuss applications of IoT in real time scenario.

TEXT / REFERENCE BOOKS

- Pethuru Raj, Anupama C. Raman, The Internet of Things: Enabling Technologies, Platforms, and Use Cases, Auerbach Publications; 1st Edition, 2017.
- Arshdeep Bahga and Vijay Madisetti, Internet of Things (A Hands-on-Approach), VPT Publications, 1st Edition, 2014.
- Kai Hwang, Geoffrey C Fox, Jack G Dongarra, "Distributed and Cloud Computing, From Parallel Processing to the Internet of Things", Morgan Kaufmann Publishers, 2012.
- Olivier Hersent, David Boswarthick, Omar Elloumi, The Internet of Things - Key applications and Protocols, Wiley, 2012
- Honbo Zhou, The Internet of Things in the Cloud: A Middleware Perspective, CRC Press, 2012.

S74APT	PROFESSIONAL TRAINING	L	T	P	Credits	Total Marks
		0	0	0	3	100

While class room learning provides the fundamental theory and principles, Professional Training offers an opportunity to hone them by exposing the students to practicing Managers and practical corporate environment which will enhance their employability. Students are required to undergo "Professional Training" for a period of 4 weeks in any commercial or non-commercial organization of Private or Government sector in any one functional area of their specialization. Students need to complete the "Professional Training" before the commencement of the 6th semester and submit a written report summarizing their work experience which will be evaluated through a viva-voce examination. "Professional Training" carries 2 credits. In lieu of "Professional Training" students can undergo and complete, with the prior approval from the Department, certification courses offered by reputed institutions during the First Level course period. This will also carry 2 credits as an alternative to Internship.

The following are mandatory regarding the assessment of Students Professional Training Programme:

- a. The student shall maintain a log book on daily basis.
- b. At the end of the professional training the student shall submit a training report along with the log book maintained during the period of training on the functional areas of the company.
- c. A training report will be submitted to the Department, in the prescribed format for the purpose of valuation.

**COURSE
OBJECTIVES**

SFA1202	PRINCIPLES OF ACCOUNTING	L	T	P	Credits	Total Marks
		4	2	0	4	100

- ☐ To acquire the ability to apply specific Accounting Standards and legislations to different transactions.
- ☐ To Equip preparation and presentation of financial statements of various business entities.
- ☐ To educate various ratios and reading of Financial Statements.

UNIT 1 INVENTORIES AND CONCEPT AND ACCOUNTING OF DEPRECIATION 9 Hrs.

Cost of inventory - Inventory Valuation Techniques and Inventory record keeping - Accounting of Depreciation - Computation Methods - Accounting treatment of depreciation - Change in depreciation methods.

UNIT 2 SPECIAL ACCOUNTING 9 Hrs.

Sale of goods on approval or return basis - Consignments - Joint Ventures for non-corporate entities - Royalty accounts.

UNIT 3 PARTNERSHIP ACCOUNTS 9 Hrs.

Partnership Accounts - Final Accounts of Partnership Firms - Admission, Retirement and Death of a Partner including Treatment of Goodwill - Introduction to LLPs and Distinction of LLPs from Partnership.

UNIT 4 COMPANY ACCOUNTS 9 Hrs.

Introduction to Company Accounts-Definition of shares and debentures-Issue - forfeiture of shares - re-issue of forfeited shares - Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013.

UNIT 5 BASIC ACCOUNTING RATIOS 9 Hrs.

Basic Accounting Ratios - Profitability - Current ratio, liquid ratio and cash ratio, Solvency, Liquidity and Turnover.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the sophisticated financial accounting topics.

CO2 - Evaluate financial results through examination of relevant data. CO3

- Describe the main elements of financial accounting information.

CO4 - Calculate goodwill by following different methods in partnership accounting during admission, retirement and death of partners.

CO5 - Prepare final accounts of a company i.e., manufacturing, trading and profit & loss account and balance sheet. CO6 - Differentiates various ratios as profitability, liquidity, solvency and turnover ratios.

TEXT / REFERENCE BOOKS

1. Pillai, Bagavathi and S.Uma, Practical Accounting - RSN, S.Chand & Co Ltd., New Delhi, 2006.
2. Asish.K, Bhattacharyya, Financial Accounting - Prentice Hall of India, New Delhi, 2016.
3. P.C.Tulsian -Financial Accounting, , Pearson -New Delhi, 2010.
4. CAG.Sekar and CA B.Saravaprasath, Principles and Practices of Accounting, Wolters Kluwer, Gurgaon, Hariyana, 2018.

**COURSE
OBJECTIVES**

SFA130 1	FINANCIAL ACCOUNTING	L	T	P	Credit s	Total Marks
		4	1	0	4	100

- ☐ To teach the accounting process and to develop skills necessary to evaluate an enterprise's financial position and its operating, investing and financing activities.
- ☐ To emphasize interactive case discussions based on analysis of actual companies' financial statements.
- ☐ To prepare financial statements of Branch and Departmental Enterprises

UNIT 1 GENERAL KNOWLEDGE ON ACCOUNTING STANDARDS

9 Hrs.

Process of formulation of Accounting Standards including Ind ASs (IFRS converged standards) and IFRSs - convergence vs adoption - objective and concepts of carve outs - Framework for Preparation and Presentation of Financial Statements (as per Accounting Standards).

UNIT 2 APPLICATIONS OF ACCOUNTING STANDARDS

9 Hrs.

AS 1: Disclosure of Accounting Policies AS 2: Valuation of Inventories AS 3: Cash Flow Statements AS 4: Contingencies and Events occurring after the Balance Sheet Date AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies AS 10: Property, Plant and Equipment.

UNIT 3 SPECIAL TYPE OF ACCOUNTING

9 Hrs.

Departmental Accounting - Need, Advantages, Methods and Techniques - Departmentalization of expenses - Inter departmental transfer and Accounting of Branches including foreign branches.

UNIT 4 COMPANY ACCOUNTS

9 Hrs.

Preparation of financial statements - Statement of Profit and Loss, Balance Sheet and Cash Flow Statement - Profit (Loss) prior to incorporation - Managerial Remuneration - "Accounting for tax: Concept of deferred tax asset and deferred tax liability in line with AS 22".

UNIT 5 ACCOUNTING FOR SPECIAL TRANSACTIONS

9 Hrs.

Investment - Meaning, Transactions and Accounting Treatment, Insurance claims for loss of stock and loss of profit - Meaning of Fire, Types of Policies, Averages clause, Treatment of Abnormal items.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - State the uses and users of accounting information.
- CO2 - Explain and apply accounting concepts, principles and conventions.
- CO3 - Discuss the process of formulation of Accounting Standards and the application of AS 2,3,4,5 and 10.
- CO4 - Understand Departmental and Branch accounts.
- CO5 - Prepare financial reports for companies.
- CO6 - Record special transactions like loss of stock and insurance claims.

TEXT / REFERENCE BOOKS

1. Pillai, Bagavathi and S.Uma, Practical Accounting, RSN, S.Chand & Co Ltd., New Delhi, 2006.
2. CAG.Sekar and CAB.Saravanaprasath, Accounting,.Wolters Kluwer, Gurgaon, Hariyan, 2018.
3. T.S Reddy & Dr.A. Murthy, Financial Accounting - Margham Publications, 2012.
4. S.N.Maheshwari&S.K.Maheshwari, Advanced Accountancy, Vikas Publishing House Pvt. Ltd., 2012.

**COURSE
OBJECTIVES**

SFA1302	ELEMENTS OF TAXATION	L	T	P	Credits	Total Marks
		4	1	0	4	100

- ☐ To develop an understanding of the provisions of income-tax law and goods and services tax law.
- ☐ To acquire the ability to apply such knowledge to make computations and address application oriented issues.
- ☐ To Impart various Concepts and procedures in Indirect Taxation.

UNIT 1 INTRODUCTION TO INCOME TAX

9 Hrs.

Basic Concepts - Income tax law: Introduction - Important definitions in the Income tax Act, 1961 - Concept of previous year and assessment year - Basis of Charge and Rates of Tax.

UNIT 2 RESIDENTIAL STATUS AND SCOPE OF TOTAL INCOME

9 Hrs.

Residential status in India - Individuals [Resident and ordinarily resident / Resident but not ordinarily resident / non - resident] - HUFs [Resident and ordinarily resident / Resident but not ordinarily resident / non - resident] - Firms & AOPs [Resident / Non - resident - Companies [Resident / Non - resident] - Scope of Total Income.

UNIT 3 HEADS OF INCOME - SALARIES AND INCOME FROM HOUSE PROPERTY

9 Hrs.

Income from Salary - Meaning of Salary - Computation of Taxable Salary - Deductions - Allowable and not allowable - Standard deduction - Valuation and Tax treatment of perquisites - Income from house property - Chargeability - Computation of Annual Value - Standard deduction - Deduction of Interest and others.

UNIT 4 HEADS OF INCOME - CAPITAL GAINS

9 Hrs.

Capital Asset - Chargeability - Short term and long term Capital gains - Computation of Capital Gains - Computation of Indexed cost of acquisition & Improvement - Exemptions under sections 54, 54B, 54D, 54EC, 54EE & 54F, Computation of Tax on capital gains.

UNIT 5 CONCEPT OF INDIRECT TAXES - GST

9 Hrs.

Introduction - Concept of GST in India - Need for GST - Framework of GST - Benefits & constitutional provisions - Concept of Supply under GST - Composite & Mixed supplies - Charge of GST - Levy and collection - Composition Levy - Exemptions - Time & Value of Supply.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Explain the sections and provisions of Income tax Act.
- CO2 - Examine the basic concepts of tax rates, liability, penalties and prosecution.
- CO3 - Distinguish taxable income and exempted income.
- CO4 - Compute individual tax and deductions.
- CO5 - Exhibit sophisticated knowledge related to tax accounting rules and regulations.
- CO6 - Analyze and resolve tax problems.

TEXT / REFERENCE BOOKS

- Gaur.V.P. & Narang.D.B., Income Tax Law and Practice, Kalyani Publishers, 2019.
- Vinodh K.Singhania and Kapil Singhania, Direct Taxes, Taxman Allied Services Pvt. Ltd., 2019.
- CAG.Sekar, Taxation, Wolters Kluwer, Gurgaon, Hariyana, 2019.
- Dr. Yogendra Bangar, Dr. Vandana Bangar, Taxation, Law Book World, 2019.

**COURSE
OBJECTIVES**

SFA1303	COST ACCOUNTING	L	T	P	Credits	Total Marks
		4	2	0	4	100

- ☐ To develop an understanding of the basic concepts and applications of Costing.
- ☐ To establish the cost associated with the production of products and provision of services.
- ☐ To educate Ascertainment of Cost and apply the same to determine prices.

UNIT 1 OVERVIEW OF COST AND MANAGEMENT ACCOUNTING

9 Hrs.

Objectives, Scope, Users and Functions of Cost and Management Accounting - Role of cost accounting department and its relation with other departments - Installation of Costing System - Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management - Cost terms and Concepts - Cost Reduction and Cost Control.

UNIT 2 ELEMENTS OF COST AND PREPARATION OF COST SHEETS

9 Hrs.

Functional classification and ascertainment of cost - Preparation of Cost Sheets for manufacturing sector and for Service sector.

UNIT 3 ASCERTAINMENT OF COST AND COST ACCOUNTING SYSTEM

9 Hrs.

Procurement procedures - Store procedures and documentation, Stock verification - Valuation of material receipts - Inventory control Techniques - determination of optimum stock level and order quantity, Techniques of Inventory control - Stock taking and perpetual inventory system, use of control ratios, - Inventory Accounting - Consumption - Identification with products of cost centres.

UNIT 4 EMPLOYEE COST AND DIRECT EXPENSES

9 Hrs.

Attendance and Payroll procedures Elements of wages - Employee Cost Control - Employee Turnover - Methods of calculating employee turnover, causes of employee turnover, effects of employee turnover - Utilization of Human Resource, Direct and indirect employee Cost - Remuneration systems and incentive schemes - Nature of Direct or Chargeable expenses - Sub - contracting.

UNIT 5 OVERHEADS

9 Hrs.

Functional analysis of Overheads - Behavioral analysis - Allocation and Apportionment of overheads using Absorption Costing Method - Factory Overheads - Administration Overheads - Selling & Distribution Overheads - Treatment of Research and development cost in cost accounting - Concepts of Activity Based Costing (ABC) - Integrated and Non - integrated Cost Accounting system - Reconciliation of profit.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Distinguish the relationships between cost and financial accounting
- CO2 - Discuss the concepts in cost accounting
- CO3 - Understand main manufacturing cost elements
- CO4 - Compute labour remuneration and incentives
- CO5 - Classify various costs and overheads in an organisation
- CO6 - Prepare cost sheet

TEXT / REFERENCE BOOKS

1. Jain S.P. and Narang K.L., Cost Accounting, Kalyani Publishers, 2018.
2. A.Murthy and S.Gurusamy, Cost accounting, Vijay Nicole Imprints Pvt. Ltd., 2014.
3. Dr. Maheswari S.N., Cost and Management Accounting, Sultan Chand & Sons, 2017.
4. CA Saravanaprasath, Cost and Management Accounting, Wolters Kluwer, Gurgaon, Hariyana, 2018.

**COURSE
OBJECTIVES**

SFA1306	MANAGEMENT ACCOUNTING	L	T	P	Credits	Total Marks
		4	2	0	4	100

- ☐ To educate the concepts of standard costing, marginal costing and absorption costing.
- ☐ To impart variance analysis and Break Even analysis.
- ☐ To train use of Techniques in decision making.

UNIT 1 STANDARD COSTING

9 Hrs.

Meaning of standard costing - utility of standard costing - Types of standards - Setting of standards, **Standard Costing as method of performance measurement** - advantages, limitations and applications of standard costing.

UNIT 2 VARIANCE ANALYSIS

9 Hrs.

Calculation and Reconciliation of Cost Variances - Material Cost Variance, employee Cost Variance, Variable Overheads - Variance and Fixed Overhead Variance - Control ratios.

UNIT 3 MARGINAL COSTING

9 Hrs.

Basic concepts - Contribution margin - Characteristics of marginal costing - advantages and limitations of marginal costing.

UNIT 4 BREAK EVEN ANALYSIS

9 Hrs.

Break - even analysis - Cost - Volume - Profit Analysis (CVP) - Margin of Safety - Break Even charts - assumptions underlying Break Even Charts and construction of Break Even Charts - Advantages, limitations and types of Break Even charts - Determination of Cost of a product/ service.

UNIT 5 MARGINAL COSTING AND ABSORPTION COSTING

9 Hrs.

Meaning of absorption costing - Comparison of Marginal costing with absorption costing methods - Reconciliation of profit under both the methods - Short term decision making.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Calculate material, labour and overhead variances. CO2 - Analyse the variances.
CO3 - Explain marginal costing.
CO4 - Carry out Cost volume profit analysis.
CO5 - Determine cost of product under marginal cost and absorption cost methods. CO6 - Decide whether to continue or stop production.

TEXT / REFERENCE BOOKS

1. Jain S.P and Narang K.L., Cost Accounting, Kalyani Publishers, 2018.
2. A.Murthy and S.Gurusamy, Cost accounting, Vijay Nicole Imprints Pvt. Ltd., 2014.
3. Dr. Maheswari S.N., Cost and Management Accounting, Sultan Chand & Sons, 2017.
4. CA Saravanaprasath, Cost and Management Accounting, Wolters Kluwer, Gurgaon, Hariyana, 2018.

**COURSE
OBJECTIVES**

SFA1402	TAXATION - LAW AND PRACTICE	L	T	P	Credits	Total Marks
		4	2	0	4	100

- ☐ To acquaint the students with basic principles underlying the provisions of direct and indirect tax laws.
- ☐ To develop a broad understanding of the tax laws and accepted tax practices.
- ☐ To introduce practical aspects of tax planning as an important managerial decision-making process.

UNIT 1 INCOMES WHICH DO NOT FORM PART OF TOTAL INCOME

9 Hrs.

Fully Exempted Income & Partially Exempted Income - Agricultural Income - Compensation on account of disaster - Pensions - Subsidies - Share of income by a partner - Bhopal Gas disaster Victims compensation - PF and superannuation fund payments - Gratuity - Payment from NPS trust - Specified Income of a Sikkimese Individual - LTA, Pension & Retrenchment compensation - HRA - Clubbed income of a minor child. Tax holiday for newly established units in Special Economic Zone.

UNIT 2 HEADS OF INCOME - PROFITS AND GAINS FROM BUSINESS OR PROFESSION

9 Hrs.

Meaning of Business and Profession - Chargeability under section 28 - Expenditures allowed as deduction - Inadmissible expenses - Expenditures not allowed as deduction in certain circumstances - **Income credited in P&L but treated separately** - **Deemed Income.**

UNIT 3 HEADS OF INCOME - INCOME FROM OTHER SOURCES

9 Hrs.

Ambit and scope - Dividend Income - Casual Income - Interest on compensation - Chargeability under specific circumstances - Deductions allowable under section 57 - Computation of tax for certain special items.

UNIT 4 OTHER PROVISIONS AND COMPUTATION OF TOTAL INCOME

9 Hrs.

Income of other persons included in assessee's total income - Aggregation of Income - set off and carry forward of losses - Deductions from Gross total Income - Computation of Total Income and Tax Payable - Advance Tax, Tax Deduction at source - Introduction to Tax collected at source - Provisions for filing of return of income & Self-assessment.

UNIT 5 COMPUTATION OF GST LIABILITY

09 Hrs.

Concept of Input Tax Credit - Registration, Requirements and Provision - Tax Invoices, Debit Notes & Credit Notes, E Way Bill - Payment of Tax & Computation of Interest on delayed payment - Furnishing of returns - Miscellaneous provisions.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Explain incomes not forming part of total income
CO2 - Calculate income from business or profession
CO3 - Discuss income from other sources

CO4 - Compute individual tax and deductions

CO5 - Examine the requirement for TDS / TCS / Advance Tax / Filing of returns

CO6 - Understand the provisions of GST Act such as Input Tax Credit, E way Bill and filing of returns

TEXT / REFERENCE BOOKS

1. Gaur V.P. & Narang D.B., Income Tax Law and Practice, Kalyani Publishers, 2019.
2. VinodhK.Singhania and KapilSinghania, Direct Taxes, Taxman Allied Services Pvt. Ltd., 2019.
3. CAG.Sekar, Taxation, Wolters Kluwer, Gurgaon, Hariyana, 2019.
4. Dr. YogendraBangar, Dr. Vandana Bangar, Taxation, Law Book World, 2019.

**COURSE
OBJECTIVES**

SFA1601	ADVANCED CORPORATE ACCOUNTING	L	T	P	Credits	Total Marks
		6	2	0	4	100

- ☐ To explain preparation of financial statements of insurance, banking, non banking institutions.
- ☐ To give them an exposure to calculate the value of goodwill.
- ☐ To understand the consolidation of financial statements.

UNIT 1 FINANCIAL REPORTING OF INSURANCE COMPANIES

9 Hrs.

Meaning of insurance business - Annuities granted - claims - surrender value - bonus - paid - up Policy - re - insurance and agents' balances - types of insurance business - meaning - types of fire - marine - miscellaneous policies - preparation of financial statements for the insurance business - maintenance of register or record of policies.

UNIT 2 FINANCIAL REPORTING OF BANKING COMPANIES

9 Hrs.

Meaning of Banking - Books of Accounts - Returns - Forms - Capital Adequacy Norms - Classification of Assets and Provisions - Preparation of Financial Statements of Banks.

UNIT 3 FINANCIAL REPORTING OF NON - BANKING FINANCIAL COMPANIES AND MUTUAL FUND 9 Hrs.

Definition of NBFC - Registration - Classification of NBFC - Residuary Non - Banking Companies - Asset Classification - Non - Performing Asset - Preparation of Financial Statements of NBFCs - Meaning - History - Organization mutual funds - Types of mutual fund schemes - SEBI Guidelines - Contents of Balance Sheet and Revenue Account - Evaluation of Mutual Funds.

UNIT 4 VALUATION OF GOODWILL

9 Hrs.

Concept - Need - Bases - types - Approaches of valuation of goodwill - Compute Future Maintainable profit, Capital employed and goodwill.

UNIT 5 CONSOLIDATED FINANCIAL STATEMENTS

9 Hrs.

Concept of Group Statements of subsidiaries with the Holding Companies - Prepare the consolidated financial statements. (Excluding problems involving acquisition of Interest in Subsidiary at Different Dates; Different Reporting Dates; Disposal of a Subsidiary and Foreign Subsidiaries).

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Discuss the financial reports of insurance companies. CO2 - Understand financial reporting of banking companies. CO3 - Explain the financial reports of NBFCs and mutual funds. CO4 - Describe the guidelines of SEBI.

CO5 - Compute the value of goodwill.

CO6 - Prepare consolidated balance sheet of holding companies accounts.

TEXT / REFERENCE BOOKS

1. M.C.Shukla, M.P. Gupta, B.M. Agarwal & T.S.Grewal, Advanced Accounts (Volume II), S.Chand Publishing, 2019.
2. R.L. Gupta and M.Radhaswamy, Advanced Accountancy Volume II, Sultan Chand & Co, 2018.
3. P.C.Tulsian and Bharat Tulsian, Advanced Accountancy, S.Chand Publishing, 2019.
4. CAG.Sekar and CA B.Saravanaprasath, Accounting, Wolters Kluwer, Gurgaon, Hariyana, 2018.

SFA1603	ADVANCED FINANCIAL MANAGEMENT	L	T	P	Credits	Total Marks
		6	2	0	4	100

COURSE OBJECTIVES

- ☐ To appreciate the risk and uncertainty involved in capital budgeting.
- ☐ To learn the techniques of risk analysis.
- ☐ To understand dividend policies and management of working capital.

UNIT 1 RISK AND UNCERTAINTY IN CAPITAL BUDGETING DECISION

9 Hrs.

Risk and Uncertainty - Sources of Risk - Reasons for adjustment - Techniques of risk analysis - Probability Analysis - Certainty Equivalent Method - Risk Adjusted Discount Rate - Monte Carlo Simulation.

UNIT 2 DECISION TREE AND SENSITIVITY ANALYSIS

9 Hrs.

Decision Tree analysis - scenario analysis - sensitivity analysis.

UNIT 3 DIVIDEND DECISIONS

9 Hrs.

Basics of Dividends - Forms of dividend - Determinants of dividend - Relevancy and Irrelevancy of Dividend Policies - Traditional Approach - Walter's model - Gordon's model - Modigliani and Miller (MM) Hypothesis.

UNIT 4 ASSESMENT OF WORKING CAPITAL

9 Hrs.

Meaning of working capital - Liquidity and Profitability - The Working capital financing decisions - Primary and Secondary Sources of Liquidity - The working Capital Cycle (operating Cycle), Effectiveness of Working Capital based on its operating and cash conversion cycles - Assessment of working capital requirement -

UNIT 5 MANAGEMENT OF WORKING CAPITAL

9 Hrs.

Management of Accounts Receivables (Debtors) - Factoring and Forfeiting - Management of Accounts Payables (Creditors) - Management of Inventory - Management of Cash - Treasury management - Banking norms of working capital finance.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
 CO1 - Explain the techniques of risk analysis
 CO2 - Prepare decision tree
 CO3 - Carry out scenario and sensitivity analysis
 CO4 - Understand Dividend Policies
 CO5 - Compute requirement of working capital
 CO6 - Appreciate the aspects of management of working capital

TEXT / REFERENCE BOOKS

1. Ashish Kalra, Financial Management and Economics for Finance, IGP Publication, 2018.
2. P.C.Tulsian and Bharat Tulsian, Financial Management, S.Chand Publishing, 2017.
3. CAG.Sekar and CA B.Saravanaprasath, Financial Management and Economics for Finance, Wolters Kluwer, Gurgaon, Hariyana, 2018.
4. CA. K. Hariharan, Simplified Approach to Financial Management & Economics for Finance, Wolters Kluwer, Gurgaon, Hariyana, Dec 2018.

SBAA511 1	ORGANIZATIONAL THEORY AND BEHAVIOUR	L	T	P	Credit s	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 Organisation 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. Organisational Structure, Process and Outcome, by Richard H. Hill, Pearson Education, 7th Edition, 2010.
2. Organizational Theory & Behavior, by Prasad, L.M, Sultan Chand & Sons, New Delhi, 2007.
3. Organizational behavior, by Aswathappa. K., HPH, Bombay, 2016.
4. Organizational Behavior, by S.S. Khanka, S. Chand & Co, 2009.

COURSE OBJECTIVES

SBAA51 05	ENTREPRENEURSHIP AND BUSINESS VENTURING	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To understand the concepts of entrepreneurship, enterprise and business venturing.
- ☐ To identify elements of a business plan.
- ☐ To prepare a project report and know the sources of finance.

UNIT 1 INTRODUCTION

9 Hrs.

Meaning of entrepreneur - **Functions of an Entrepreneur** - Types of Entrepreneur - Intrapreneur - an emerging class - Concept of Entrepreneurship - Evolution of Entrepreneurship - Development of **Stages in entrepreneurship process** - Entrepreneurship - **Entrepreneurial Culture** -

UNIT 2 BUSINESS PLANNING PROCESS

9 Hrs.

Meaning of business plan - **Business plan process** - Advantages of business planning - Marketing plan - Production/operations plan - Organization plan - Financial plan - Final Project Report with Feasibility Study - preparing a model project report for starting a new venture.

UNIT 3 CRAFTING BUSINESS MODELS AND LEAN START-UPS

9 Hrs.

Introduction to business models; Creating value propositions-**conventional industry logic, value innovation logic; customer focused innovation; building and analyzing business models**; Business model canvas, Introduction to lean startups, Business Pitching.

UNIT 4 BUSINESS VENTURING

9 Hrs.

Creating and organizing the venture - Product development - The founding team - Organizational, legal and ethical issues - Operations management -Start-up costs -Financing the new venture - New venture marketing - Planning for growth.

UNIT 5 ENTREPRENEURSHIP DEVELOPMENT AND GOVERNMENT

9 Hrs.

A brief overview of financial institutions in India - Central level and state level institutions - SIDBI - NABARD - IDBI - SIDCO - Indian Institute of Entrepreneurship - DIC - Single Window - Latest Industrial Policy of Government of India
Government and State Government in promoting Entrepreneurship - **Women Entrepreneurs- Role, Problems and Prospects.**

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
CO1 - Think critically about the entrepreneurial process in several contexts
CO2 - Analyze the milestones and related challenges in developing a new venture. CO3 - Create a business plan.
CO4 - Discuss the key issues related to new venture creation.
CO5 - Apply concepts and techniques in a variety of settings for the entrepreneurial process. CO6 - Design.

TEXT / REFERENCE BOOKS

- David H.Holt, Entrepreneurship: New Venture Creation, Pearson Education, 2016.
- Khanka S.S., Entrepreneurial Development, S.Chand & Company Ltd., New Delhi, 2012.
- Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publications House, New Delhi, 2018.
- Yescombe E.R., Principles of Project Finance, Academic Press; 2nd Edition, 2017.

COURSE OBJECTIVES

SBAA110 4	BUSINESS ORGANISATION	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To understand the concepts of the business, organization.
- ☐ To know the various forms of organization.
- ☐ To identify the various sources of finance for the business organisation

UNIT 1 INTRODUCTION

9 Hrs.

Meaning and definition of business essentials & scope of business Classification of Business Activities, Meaning, Definition, Characteristics and objectives of Business Organisation, Evolution of Business Organisation. Modern Business, Business & Profession.

UNIT 2 ESTABLISHING A NEW BUSINESS UNIT

9 Hrs.

Business Unit, Establishing a new business unit. Meaning of Promotion. Features for business, Plant location, Plant Layout & size of business unit.

UNIT 3 FORMS OF BUSINESS ORGANISATION

9 Hrs.

Forms of Business Organisation, Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives.

UNIT 4 BUSINESS COMBINATION

9 Hrs.

Business Combination Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions.

UNIT 5 BUSINESS FINANCE

9 Hrs.

Business Finance, Financial need of Business methods & sources of finance - Security Market, Money Market, Study of Stock Exchange & SEBI.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Classification of business activities.

CO2 - Understand the importance of location of industry.

CO3 - Knowledge about various forms of business organization. CO4 - Various business combinations.

CO5 - Awareness about primary and secondary

market. CO6 - Knowledge about Trade - association.

TEXT / REFERENCE BOOKS

1. Dr. Y.K. Bhosyshan, Business Organisation and Management, Sultan & Son Publication.
2. Dr.T. Ramasamy- Business Organisation, Himalaya Publication References.
3. Dr.V. Nagfajothi- Business Organisation, Himalaya Publication
4. Dr. Sherlekar-Modern Business Organisation and Management, Himalaya Publication.

COURSE OBJECTIVES

SFA1502	PRINCIPLES OF AUDITING	L	T	P	Credits	Total Marks
		5	2	0	3	100

- ☐ To develop an understanding of the concept in auditing and of the generally accepted auditing procedures
- ☐ To explain the techniques and skills and acquire the ability to apply the same in audit and attestation engagements
- ☐ To impart the Responsibilities of Auditors

UNIT 1 NATURE, OBJECTIVE AND SCOPE OF AUDIT

9 Hrs.

Auditing Concepts - Nature, objective and scope of Audit - Relationship of auditing with other disciplines - Standard Setting Process - Role of International Auditing and Assurance Standards Board (IAASB) - Standards on Auditing - Guidance - Engagement Standards - Qualities of Auditor.

UNIT 2 AUDIT STRATEGY, AUDIT PLANNING AND AUDIT PROGRAMME

9 Hrs.

Audit Strategy - Audit planning - Audit programme - Audit Plan and Programme - Quality of audit work - Delegation and supervision of audit work - Materiality and Audit Plan - Revision - Documenting - Performance Materiality.

UNIT 3 AUDIT DOCUMENTATION AND AUDIT EVIDENCE

9 Hrs.

Concept of Audit Documentation - Nature & Purpose of Audit - Form, Content & Extent of Audit Documentation - Completion
Memorandum; Ownership and custody of Audit Documentation - Audit procedures for obtaining audit evidence - External confirmation procedures - Management's refusal - Negative Confirmations - Audit evidence about opening balances - Accounting policies - Reporting - Meaning of Related Party - Nature - Relationships & Transactions - Subsequent Events - Responsibilities of the Auditor with regard to Going Concern Assumption.

UNIT 4 RISK ASSESSMENT AND INTERNAL CONTROL

9 Hrs.

Audit Risk, Identifying and Assessing the Risk of Material Misstatement, Risk Assessment procedures; Understanding the entity and its environment - Internal control - Documenting the Risks - Evaluation - Testing - Internal Control and IT Environment - Materiality and audit risk - Internal audit - Basics of Standards - Basics of Internal Financial Control and reporting requirements.

UNIT 5 FRAUD AND RESPONSIBILITIES OF THE AUDITOR

9 Hrs.

Responsibility for the Prevention and Detection of Fraud - Factors - Risks of Material Misstatement Due to Fraud - Communication of Fraud - Provisions of the Companies Act 2013 on fraud.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the need for external audits and other types of assurance services. CO2 - Appreciate the duties of auditors and other assurance providers.
- CO3 - Explain the concepts of 'independence', 'audit evidence', 'audit risk' and 'materiality'. CO4 - Distinguishes between compliance and substantive testing.
- CO5 - Plan audit for an entity.
- CO6 - Describe prevention and detection of fraud.

TEXT / REFERENCE BOOKS

1. CA Surbhi Bansal, Auditing & Assurance, Best Word Publications, 2018.
2. CA Pawan Kumar K.Ch, Auditing & Assurance, S. Chand Publications, 2013.
3. CAG. Sekar and CA B.Saravanaprasath, Auditing & Assurance, Wolters Kluwer, Gurgaon, Hariyana, 2018.
4. CA Panaj Garg, Auditing & Assurance, Taxmann, 2018.

SBAA511	ENTREPRENEURSHIP AND SMALL BUSINESS	L	T	P	Credits	Total Marks
4		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

COURSE OBJECTIVES

SBAA510 2	DYNAMICS OF ORGANISATIONAL BEHAVIOUR	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To understand the behaviour of human beings as individuals and groups
- ☐ To interpret individual and group dimensions in organizational behaviour
- ☐ To comprehend the dynamics of complex work situations.

UNIT 1 CONCEPT OF ORGANIZATIONAL BEHAVIOUR

9 Hrs.

Definition-Nature-Characteristics-importance of organizational behaviour- models, -Cognitive Framework-Behaviouristic Framework and Social Cognitive Framework of organizational behavior.

UNIT 2 INDIVIDUAL BEHAVIOUR

9 Hrs.

Perception- Concept- Nature- Process- Importance-Management and Behavioural Applications of Perception- Attitude- Concept- Process and Importance- Attitude Measurement - Attitudes and Workforce Diversity- Personality- Concept, Nature, Types and Theories of Personality Shaping-Personality Attitude and Job Satisfaction-Learning- Concept and Theories of Learning.

UNIT 3 GROUP BEHAVIOUR

9 Hrs.

Motivation - Theories of Motivation- Early and Contemporary views- Motivating a Diverse Workforce- Leadership- Styles - Traits -Theories of Leadership -Interpersonal Relationship- Group Dynamics - Stages of Group Development-Group Cohesiveness-Formal and Informal Groups- Group Processes and Decision Making-Dysfunctional Groups.

UNIT 4 ORGANISATIONAL DYNAMICS

9 Hrs.

Organisational Power and Politics -Concept - Sources of Power- Distinction between Power-Authority and Influence- Approaches to Power, Political Implications of Power-Dysfunctional Uses of Power - Knowledge Management - Emotional Intelligence in Contemporary Business Organisation-Conflict-Sources-Types-Functionality and Dysfunctionality of Conflict- Resolution of Conflict.

UNIT 5 ORGANISATIONAL CHANGE

9 Hrs.

Change-Concept-Nature- Resistance to change- Managing resistance to change- Implementing Change- Kurt Lewin Theory of Change-Grievance -Types -Process of Grievance Handling-Stress-Consequences-Causes of Stress- Managing Stress- Organisational Culture-Characteristics-Elements-Implications of Organisation culture, Process -Job Satisfaction-Components - Significance - Influencing Factors.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the basic elements of human behaviour. CO2 - Discuss individual and group behaviour

CO3 - Examine important aspects of group/team processes.

CO4 - Demonstrate ability to manage, lead and work with other people in the organization. CO5 - Analyze the significance of conflict, politics and change in organizations

CO6 - Design effective organizational dynamics.

TEXT / REFERENCE BOOKS

1. Newstrom John W. Organizational Behaviour: Human Behaviour at Work, Tata McGraw Hill, 12th Edition, 2017.
2. Luthans Fred, Organizational Behaviour, Tata McGraw Hill, 12th Edition, 2017.
3. Sundar & Srinivasan, Elements of Organisational Behaviour, Vijay Nicole Imprints Pvt. Ltd., 2009.
4. Luthans Fred, Organizational Behavior, McGraw Hill Publishers Co. Ltd., New Delhi, 2006.
5. Aswathappa K., Organizational behavior, HPH, Bombay, 2006.
6. S.S. Khanka, Organizational Behavior, S. Chand & Co., 2008.

COURSE OBJECTIVES

SBAA520 4	OPERATIONS MANAGEMENT	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To understand the basic concepts, strategies, tools and techniques of operation management
- ☐ To gain knowledge on Process Planning, Location, Layout, MRP and Inventory Management
- ☐ To develop new concepts of operations management.

UNIT 1 INTRODUCTION

9 Hrs.

Introduction and Overview of Operations Management - Understanding similarities and difference among Products, Goods and Services - Historical Development and Current Issues in Operations Management - Operations Strategy and Competitiveness - Product Design - New Product Development, Make or Buy Decisions.

UNIT 2 OPERATIONS STRATEGY

9 Hrs.

Process Planning - Process Redesigning, Procedure for designing a process - Production Planning and Control- Objectives, Elements, Stages of PPC - Capacity Planning - Importance, Types, Capacity Requirement Planning(CRP) - Forecasting - Factors affecting Forecast, Types of Forecast in Decision Making, Forecasting Models.

UNIT 3 PLANT LOCATION AND LAYOUT

9 Hrs.

Facility Location - Factors influencing Plant Location, Break even Analysis.Plant Layout - Classification of Layout, Layout Design Procedures - CRAFT, ALDEP, CORELAP.Line Balancing - Objectives of Assembly Line Balancing, Ranked Positional Weight Method, COMSOAL.

UNIT 4 QUALITY CONTROL

9 Hrs.

Quality Control - Objectives, Importance, Quality Control Techniques - Control Charts - xChart, R Chart, P Chart, C Chart - Acceptance Sampling - Work Study - Method Study, Time Study - Human factors in job design - Ergonomics - Work Environment and Workers Safety.

UNIT 5 MATERIALS MANAGEMENT AND INVENTORY CONTROL

9 Hrs.

Aggregate Planning - Nature, Strategies, Methods - Material Requirement Planning(MRP-I)- Manufacturing Resource Planning(MRP-II) - Inventory-Types of Inventory - Deterministic demand model-EOQ- Continuous and Periodic review Inventory models - Selective Inventory Control - ABC, VED, FSN Techniques.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the concepts of operations management.
CO2 - Describe the strategies in various manufacturing and service sectors. CO3 - Solve and analyze problems using different forecasting techniques. CO4 - Evaluate Facility locations and Plant Layout by solving the problems. CO5 - Apply the Quality control techniques
CO6 - Develop new models of operations management.

TEXT / REFERENCE BOOKS

1. Paneerselvam R., Production and Operations Management, PHI Learning Private Ltd., 3rd Edition, 2012.
2. Kanna R.B., Production and Operations Management, PHI Learning Private Ltd., 2nd Edition, 2015.
3. Saravanavel P. & Sumathi S., Production and Materials Management, Margham Publications, 2nd Edition, 2012.
4. Chary S.N., Production and Operations Management, Tata McGraw Hill Education Pvt. Limited, 4th Edition, 2009.
5. Singh S.P., Production and Operations Management, Vikas Publishing House Private Limited, 1st Edition, 2014.

COURSE OBJECTIVES

SBAA520 7	STRATEGIC MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand concepts in the field of Strategic Management
- ☐ To develop skills to formulate strategies
- ☐ To assess business models and provide solutions

UNIT 1 UNDERSTANDING STRATEGY

9 Hrs.

Concept of strategy, Corporate, Business and Functional Levels of Strategy Meaning and Characteristics of strategic management, Strategic Management Process: Stakeholders in business and their roles in strategic management. Strategic Intent-Vision- Mission, Business definition using Abell's three dimensions-Critical success factors (CSF), Key Performance Indicators (KPI), Key Result Areas (KRA).

UNIT 2 ENVIRONMENTAL APPRAISAL

9 Hrs.

Environmental Threat and Opportunity Profile (ETOP). Industry Analysis - Porter's Five Forces Model of competition, Entry & Exit Barriers, Strategic Group analysis. Analyzing Company's Internal Environment: Resource based view of a firm, sources of competitive advantage, VRIO Framework, Core Competence, Benchmarking -Value Chain Analysis Strategic Advantage Profile, Business Portfolio Analysis - BCG Matrix - GE 9 Cell Model.

UNIT 3 GENERIC COMPETITIVE STRATEGIES

9 Hrs.

Meaning-Low cost, Differentiation, Focus. Grand Strategies: Stability- Growth -Diversification Strategies, Vertical Integration Strategies, Mergers, Acquisition & Takeover Strategies, Strategic Alliances & Collaborative Partnerships), Retrenchment - Turnaround, Divestment, Liquidation, Outsourcing Strategies.

UNIT 4 STRATEGY IMPLEMENTATION

9 Hrs.

Components of a strategic plan, barriers to implementation of strategy, Mintzberg's 5 Ps - Deliberate & Emergent Strategies, McKinsey's 7s Framework. Organization Structures for Strategy Implementation matching structure to strategy, organizational design for stable Vs. turbulent environment, Changing Structures & Processes-Reengineering & strategy implementation - Principles of Reengineering.

UNIT 5 STRATEGY EVALUATION

9 Hrs.

Operations Control and Strategic Control - Symptoms of malfunctioning of strategy -Use of Balanced Scorecard for strategy evaluation. Blue Ocean Strategy: Difference between blue & red ocean strategies, principles of blue ocean strategy, Strategy Canvass & Value Curves, Business Models-Internet Strategies for Traditional Business -Virtual Value Chain. Sustainability & Strategic Management: Threats to sustainability, Integrating Social & environmental sustainability issues in strategic management, meaning of triple bottom line, people-planet-profits.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the concepts of strategic management strategic approaches to Decision Making. CO2 - Explain Environmental appraisal.
- CO3 - Examine the competitive strategies. CO4 - Discuss Strategy Implementation. CO5 - Assess functional strategies.
- CO6 - Elaborate Strategic evaluation.

TEXT / REFERENCE BOOKS

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

COURSE OBJECTIVES

SBAA530 1	GLOBAL BUSINESS MANAGEMENT	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To understand the global business environment.
- ☐ To Interpret global markets and global climates.
- ☐ To formulate strategies to manage international businesses.

UNIT 1 INTRODUCTION TO INTERNATIONAL BUSINESS

9 Hrs.

Evolution- Theories of global trade and investment - Mercantilism - Theory of Absolute Advantage - Theory of Comparative Advantage - Factor Endowment Theory - Product Life Cycle Theory -Porter's National Competitive Advantage.

UNIT 2 ENVIRONMENT OF IB

9 Hrs.

Political - Legal -Technological - Cultural - Demographic and Economic environment, Cross-cultural management- models to aid international managers - Modes of International Business-Organizing international business - international designs- factors influencing choice of a design- issues in organization design-Conflict management, reconciliation - adjudication and arbitration issues, supporting Institutions -Negotiations.

UNIT 3 TRADE POLICIES

9 Hrs.

WTO and LPG policies-Its Implications on India- Regional Trade Blocks- Integration between countries-levels of integration and impact of integration-International strategic alliances-nature- benefits-pitfalls- scope- how to make alliances work.

UNIT 4 GLOBAL INVESTMENTS

9 Hrs.

Introduction-understanding payment mechanism - Documentation in International Trade - Financing Techniques-Export Promotion Schemes-Export and Import Finance-Global Sourcing and Indian Industries structure-Reasons for global sourcing- advantages and disadvantages-Challenges for Indian Businesses.

UNIT 5 GLOBAL BUSINESS OPERATIONS

9 Hrs.

Strategic issues in operations management-Manufacturing Management, Logistics Management and Procuring-Technology transfers - issues Marketing Management- benefits of international markets- major activities in international marketing- Human Resource Management-Approaches-Expatriation and Repatriation Process, Training-Compensation-Industrial Relations.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
CO1 - Learn the theories of global trade and investment. CO2 - Explain International Business Environment.
CO3 - Discuss the Trade Policies.
CO4 - Evaluate Global Investment Mechanisms. CO5 - Assess global business operations.
CO6 - Elaborate Strategic issues in management.

TEXT / REFERENCE BOOKS

1. Silvio M. Brondoni, Competitive Business Management: A Global Perspective Routledge, 2018.

2. Abel Adekola, Bruno S. Sergi, Global Business Management: A Cross-Cultural Perspective Routledge, 2016.
3. Leslie Willcocks, Global Business Management Steve Brookes Publishing, 2016.
4. Betty Jane Punnett, International Business and Management: Exercises, Projects, and Cases, Routledge, 2015.
5. Sonia Gupta, International Business, McGraw Hill Education 2015.
6. Charles W.L. Hill, International Business: Competing in the Global Marketplace, McGraw Hill Education, 2014.
7. Vyuptakesh Sharan, International Business Management, Pearson, 2012.
8. Venkateswaran N. International Business Management, New Age International, 2011.

COURSE OBJECTIVES

SBAA700 3	STRATEGIC FINANCIAL MANAGEMENT	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To acquaint the students with concepts of financial management from strategic perspective.
- ☐ To provide an understanding of how strategic financial decisions are taken and how the outcomes are quantified.
- ☐ To familiarize various Techniques and Models of strategic financial management.

UNIT 1 INTRODUCTION TO STRATEGIC MANAGEMENT

9 Hrs.

Nature of Strategic financial Management- Objectives -elements of strategic financial management -Financial policy and strategic Planning- Financial Planning: characteristics, steps - **Financial Modelling: tools and techniques, process.**

UNIT 2 RISK ANALYSIS IN INVESTMENT DECISIONS

9 Hrs.

Conceptual framework of risk - **Analysis of Risk and Uncertainty in Capital Budgeting**- RAD Approach, CE Approach, Probability Distribution Approach, Decision Tree Approach, Sensitivity Analysis and Simulation - Corporate Strategy and High Technology Investments.

UNIT 3 FINANCING DECISIONS

9 Hrs.

Financing Strategy: Hybrid financing instruments - Leasing and hire purchase financing - Meaning - Types - Valuation of Lease: tax considerations, and accounting considerations. Evaluation of lease from the point of view of lessor and lessee and Lease versus buy decision. Determination of Lease rentals - **Venture capital financing**: concept and developments in India; Process and methods of financing.

UNIT 4 DIVIDEND DECISIONS AND INFLATION IN FINANCIAL DECISIONS

9 Hrs.

Dividend and Valuation- Irrelevance of Dividends; and Relevance of Dividends. Dividend Models- Walter Model, Gordon Model, **Modigliani and Miller Approach Determinants of Dividends Policy** - Dividend Policies - Bonus Shares (Stock dividend) and Stock (Share) Splits; Legal, Procedural; and Tax Aspects associated with Dividend Decision. Inflation in Financial Decisions- Inflation and Value of the firm - Inflation and Capital Budgeting Decisions - Inflation and Financial Markets.

UNIT 5 MERGERS AND ACQUISITIONS

9 Hrs.

Corporate Restructuring - Mergers and Acquisitions - Types - Legal Aspects of Mergers - Costs Benefits and tax aspects of mergers- Financial Evaluation of Merger- Take over - Types, Takeover Code - Divestitures - **Ownership Restructuring** - Privatisation - Dynamics of Restructuring - Buy Back of Shares - Leveraged Buy-outs (LBOs) - Demergers.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Demonstrate the fundamental financial theories relevant to financial decision making.

CO2 - Establish the trade-off between risk and return and incorporate risk in investment

decisions. CO3 - Assess the financing alternatives and recommend the suitable method of financing the business. CO4 - Evaluate how corporate dividend decisions influence firm value.

CO5 - Understand the financial aspects and regulatory framework of Mergers, Acquisitions

and Takeovers CO6 - Apply financial analysis skills in the facilitation of strategic decision making.

TEXT / REFERENCE BOOKS

1. Prasanna Chandra, Fundamentals of Financial Management, 9th Edition, Tata McGraw Hill, 2015.
2. Khan & Jain, Financial Management Text, Problems & Cases, 8th Edition, Tata McGraw Hill, 2018.
3. Pandey I.M., Financial Management, 11th Edition, Vikas Publications, 2015.
4. Rajni Sofat & Preeti Hiro, Strategic Financial Management, PHI, 2011.

COURSE OBJECTIVES

SBAA700 6	INTERNATIONAL FINANCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To introduce the environment of international finance and its implications on international business.
- ☐ To determine the exchange rates and interest rates and their forecasting.
- ☐ To explore the sources of long term finance and design financial strategies.

UNIT 1 INTRODUCTION OF FOREIGN EXCHANGE MARKETS

9 Hrs.

Introduction of Foreign Exchange Markets -Spot and Forwards Exchange Rates - Eurocurrency and Domestic Interest Rates

- Quotations and Market Rules. Parity conditions in International Finance Purchasing Power Parity -Covered Interest Parity - Real Interest Parity -Parity Conditions and Managerial Implications.

UNIT 2 FORECASTING EXCHANGE RATES

9 Hrs.

Forecasting Exchange Rates - Fundamental Factors Affecting Exchange Rates - Time Series Forecasting International Sources of Finance for the Firm -Bond Financing (Fixed and Floating Rate Notes) - Loan Financing (Syndicates Loans) - Securitized Financing (Euronote) - Equity Financing (GDR and ADR) Features of Loan Agreements: Loan Negotiations.

UNIT 3 INTERNATIONAL FINANCING DECISION

9 Hrs.

International Financing Decision - Issues in Overseas Funding Choices - Economic Circumstances and overall Funding Choices - Funding and Risk Management Aspects.

UNIT 4 ANALYSIS OF INTERNATIONAL CAPITAL BUDGETING

9 Hrs.

Analysis of International Capital Budgeting, Cost of Capital of a Foreign Investment. Foreign Exchange Risk Management - Conceptual Overview - Nature of Exposure (Economic, Transaction, Translation) Hedging and Speculation,

UNIT 5 DERIVATIVES

9 Hrs.

Derivatives and Exposure Management - Currency Forwards - Currency Options - Currency Futures - Currency Swaps - Interest Rate Risk Management. Framework of Managing Exposures, Accounting Implications of Forex Transactions - Derivatives Accounting.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Identify various international Exchange market and its implications.

CO2 - Analyze the knowledge of exchange market and able to mobilize fund in international market. CO3 - Apply the knowledge in making decision based on risk.

CO4 - Understand the international financial decisions. CO5 - Evaluate the cost of capital for international funds.

CO6 - Create new strategy to integrate the global developments with the changing business environment.

TEXT / REFERENCE BOOKS

1. Shailaja Gajjala, International Finance, Universities Press; 2nd Edition, 2011.
2. Hartley Withers, International Finance, Forgotten Books, 3rd Edition, 2018.
3. Madhu Vij, International Financial Management, Excel Books; 3rd Edition, 2014.
4. Agarwal O.P., International Finance, Himalaya Publishing House, 1st Edition, 2017.

COURSE OBJECTIVES

SBAA700 9	CONSUMER BEHAVIOUR	L	T	P	Credit	Total Marks
		4	0	0	4	100

- ☐ To understand the role of consumer behaviour in marketing.
- ☐ To identify qualitative and quantitative methods of measuring consumer behaviour.
- ☐ To understand the role of global consumer.

UNIT 1 INTRODUCTION

9 Hrs.

Consumer Behaviour-Meaning, Definition-scope and Application of consumer behaviour- Consumer involvement -Nature and Characteristics of Indian consumers- **consumer behavior interdisciplinary approach**; Introduction to Industrial Buying Behaviour, Consumer Behaviour Models

UNIT 2 ENVIRONMENTAL FACTORS

9 Hrs.

Environmental influences on Consumer Behaviour: Consumer socialization process; consumer roles within a family; purchase influences and role played by children; family life cycle. Social Class and Consumer behaviour: Determinants, characteristics. **Culture and Consumer Behaviour**: Characteristics of culture; core values held by society and their influence on consumer behaviour; introduction to sub-cultural and cross-cultural influences. **Opinion Leadership** Process: Characteristics and needs of opinion leaders and opinion receivers; interpersonal flow of communication-- Marketing implications of the above influences.

UNIT 3 CONSUMER PERCEPTIONS

9 Hrs.

Consumer perceptions -Learning theories and their applications, Brand loyalty, Brand extensions. Conditioning theories, Cognitive learning theories. Attitudes and Attitude Change; Concept and measurement of attitudes. Strategies of attitude change. Attribution theory and Cognitive dissonance. Persuasion and persuasibility.

UNIT 4 MARKETING COMMUNICATION

9 Hrs.

Strategic marketing applications - Market segmentation strategies - Positioning strategies for existing and new products, Re- positioning, Perceptual Mapping - **Marketing communication** - Communications strategy, Target Audience, Media Strategy, Message strategies, Message structure and presentation.

UNIT 5 GLOBAL CONSUMER BEHAVIOUR

9 Hrs.

The Global Consumer Behavior and Online buying behavior - Consumer buying habits and perceptions of emerging non- store choices - Research and applications of consumer responses to direct marketing approaches - **Issues of privacy and ethics**.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the conceptual foundations of consumer buying behavior. CO2 - Identify the major influences in consumer behavior.
- CO3 - Implement appropriate combinations of theories and concepts. CO4 - Acquaint with the communication and consumer decision making. CO5 - Create awareness about global consumer behavior.
- CO6 - Use most appropriate techniques to apply market solutions.

TEXT / REFERENCE BOOKS

1. Bennet and Kassarian, Consumer Behaviour, Prentice Hall of India, New Delhi.
2. Michael R. Solomon, Consumer Behaviour, PHI Learning Private Limited, New Delhi, 2011.
3. Ramanuj Majumdar, Consumer Behaviour, Prentice Hall of India, New Delhi, 2011.
4. Berkman & Gilson, Consumer Behaviour: Concepts and Strategies, Kent Publishing Company.

COURSE OBJECTIVES

SBAA701 1	STRATEGIC MARKETING	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To introduce a systematic understanding of marketing strategy and decision making.
- ☐ To understand and apply the STP strategies of marketing.
- ☐ To understand and appreciate the concept of marketing strategy formulation and implementation.

UNIT 1 INTRODUCTION TO STRATEGIC MARKETING

9 Hrs.

Marketing role in formulating and implementing strategies - market oriented management, process of formulation and implementation of marketing strategy - integrating marketing strategy with the firm's other strategies and resources, market opportunity analysis, formulating strategies for specific situations, implementation and control.

UNIT 2 UNDERSTANDING MARKET OPPORTUNITIES

9 Hrs.

Market and Industry - meaning, assessing market and industry using Mullins' framework - Forecasting Based on Current Demand, Past Demand, Experimentation, Intentions and Expert Opinion

UNIT 3 MARKETING TECHNIQUES

9 Hrs.

Targeting Attractive Market Segments and Positioning - Choosing Attractive Market Segments -process - Different Targeting Strategies - Differentiation Based on Product, Image, Channel, Personnel & Services - Positioning Process.

UNIT 4 STRATEGIC MARKET FOR NEW ENTRIES AND GROWTH MARKET

9 Hrs.

Market Entry Strategies for Pioneers and Followers: Sources of competitive advantage for pioneers and followers - Components of strategic marketing programmes for Mass market penetration and niche market penetration - Growth Market Strategies for Market Leaders and followers: Different types of marketing objectives for leaders and followers, market share maintenance and growth strategies

UNIT 5 STRATEGIC MARKETING FOR MATURE AND DECLINING MARKETS

9 Hrs.

Challenges in mature and declining markets, transition from growth to maturity - Marketing Strategies for Mature Markets: Maintaining current market share, extending volume growth – Marketing Strategies for Declining Markets: Marketing objectives and programmes for Harvesting, Maintenance, Survivor & Niche Strategy.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the fundamentals of Strategic Marketing. CO2 - Evaluate the various strategic market opportunities.
- CO3 - Apply knowledge to evaluate various Marketing Techniques. CO4 - Determining the strategic market for new entrants.
- CO5 - Develop strategic thinking in the context of complex problems and challenges faced by executives. CO6 - Analyze and improve the Marketing for declining markets.

TEXT / REFERENCE BOOKS

1. Piercy Nigel, Strategic Marketing, McGraw Hill Higher Education; 10th International Edition, 2012.
2. Andrew Whalley, Strategic Marketing, Ventus Publishing, 2010.
3. Gupta S.L., Strategic Marketing Management, Atlantic Publishers and Distributors, 2009.
4. Shajahan S, Strategic Marketing: Text and Cases, Viva Books publications, 2010.
5. Colin Gilligan, Richard M.S. Wilson, Strategic Marketing Planning, A Butterworth-Heinemann Publications, 2009.

COURSE OBJECTIVES

SBAA702 1	ORGANIZATIONAL CHANGE AND DEVELOPMENT	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To facilitate the students to understand the theoretical and practical underneath of Organizational Change and Development.
- ☐ To aware of different tools used to diagnose organizations through conceptual framework and case studies.
- ☐ To learn how to improve individual, group/team and organizational performance.

UNIT 1 ORGANIZATIONAL CHANGE

9 Hrs.

Organizational Change, Forces of Change, Change Need Analysis, Types of Change, Styles of Change, Managing Change

-Strategic Planning, Process Oriented Strategies, Competitor Oriented Strategies, Customer Oriented Strategies.

UNIT 2 APPRECIATING CHANGE

9 Hrs.

Drivers of Organizational Change, Developing a Change Agenda; Organizational learning - Senge's five disciplines; Ownership and involvement in Organizational Change, Transformation Planning for Organizational Change, Role and Competencies of OD Professional, Leadership in Organizational Change.

UNIT 3 EXECUTING CHANGE

9 Hrs.

Models of Organizational Change - General Model of Planned Change, Open Systems Model, Action Research Model, Critical Change Model, Burke-Litwin Model; Process of Organizational Change Management; Resistance to Organizational Change - Sources of Organizational Resistance to Change, Types, Ways to Overcome Resistance to Organizational Change.

UNIT 4 ORGANISATIONAL DEVELOPMENT - AN OVERVIEW

9 Hrs.

Organizational Development - Objectives, Evolution, Foundations, Process. Organizational Diagnosis - Stages, Levels of Organizational Diagnosis, Techniques and Tools used in Organizational Diagnosis.

UNIT 5 OD INTERVENTIONS AND ORGANISATIONAL EFFECTIVENESS

9 Hrs.

OD Interventions- Factors influencing success of Interventions, Process, Types, Techniques; Evaluation of OD Interventions; Values of OD- Meaning, Professional values and Ethics of OD.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Demonstrate the concept and application of Organizational change and Development techniques. CO2 - Identify the models, process, and ways of managing and resistance to change in organizations. CO3 - Sketch out consultant roles to diagnose, interpret and analyze data for organizational efficacy.

CO4 - Relate and implement of OD interventions and judge their usefulness against other change tools. CO5 - Compose an approach for undergoing change and development to experience OD effectiveness. CO6 - Understand the dynamic and report the difficulties of managing and resisting change in system.

TEXT / REFERENCE BOOKS

1. Nilakant V. & S. Ramnarayanan, "Managing organizational Change", Sage Publications, 1st Edition, 1998.
2. Richard L. Draft, "Organization Theory, Change and Design", Cengage Learning India Edition, 2008.
3. Reading: "Best Practices in Change Management—Executive Overview, Prosci Benchmarking Report, 2014.
4. Case: Donna Dubinsky and Apple Computer (A).

COURSE OBJECTIVES

SBAA702 2	LEADERSHIP, POWERS AND POLITICS	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To understand an orientation for implementing complex and long-range decisions.
- ☐ To develop the political will, expertise and personal skills to become flexible, innovative and adaptive in dealing with parochial politics and destructive power struggles in organizations and the environment.
- ☐ To develop a personal agenda for successful political management of career.

UNIT 1 INTRODUCTION LEADERSHIP

9 Hrs.

Meaning, definition, nature of leadership, characteristics of leadership, leadership traits and functions, managerial skills of a leader, qualities of a good leaders, differentiate leadership & management, effectiveness of leadership, measures for developing leaders.

UNIT 2 LEADERSHIP STYLES AND THEORIES

9 Hrs.

Styles of Leadership, Theories of Leadership - Trait Theories, Behavioural Theories - Ohio State Studies, University of Michigan studies, The managerial grid, Scandinavian studies, Contingency Theories - Fiedler Model, Hersey and Blanchard's Situational Theory, Leader-member exchange theory, Path Goal theory, Neo-charismatic theories - charismatic leadership, transformational leadership, visionary leadership.

UNIT 3 ISSUES IN LEADERSHIP AND TRUST AND LEADERSHIP

9 Hrs.

Contemporary issues - emotional intelligence and leadership, team leadership, moral leadership, cross-cultural leadership. Trust - meaning, definition, trust as the foundation, types of trust - deterrence based trust, knowledge based trust, and identification based trust.

UNIT 4 ROLE OF POWER IN ORGANISATION

9 Hrs.

Introduction - meaning, definition, contrast leadership and power, bases of power, key to power, sources of power, power tactics, factors influencing the choice and effectiveness of power tactics, power in group, consequence of power, sexual harassment in workplace, effective use of power, Misuse and loss of power. Empowerment - meaning, definition, Stages of empowerment, Empowerment in self managed teams.

UNIT 5 ORGANISATIONAL POLITICS

9 Hrs.

Introduction - meaning, definition, types of organizational politics, conditions for organizational politics, reality of politics, factors contributing to political behavior, political strategies and tactics, controlling political behavior, Negative Consequences of Politics in the Workplace, Common Strategies in Self-Protection.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Present the background and classic studies of leadership
- CO2 - Discuss the traditional and modern theories of leadership
- CO3 - Describe the skills that visionary leader's exhibit
- CO4 - Clarify what creates dependency in power relationships?
- CO5 - Summarize the advantages and disadvantages of organizational politics.
- CO6 - Describe the importance of a political perspective.

TEXT / REFERENCE BOOKS

- Power, Conflict and Coalition, Lee G Bolman, Terrence E Deal, Wiley Online Library, 1st Edition, 2017.
- Asimakou T, Rutledge, Innovation, Knowledge and Power in Organizations, London, 1st Edition, 2009.
- Gilbert W. Fairholm, Organizational Power Politics: Tactics in Organizational Leadership, Praeger Publishers Inc, 2nd Edition, 2009.
- Pfeffer, Managing with Power, Politics and Influence, Harvard Business School Press, 1st Edition, 1993.

COURSE OBJECTIVES

SBAA702 5	LOGISTICS MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To familiarize the concepts and importance of logistics.
- ☐ To Acquire knowledge on integrated logistics.
- ☐ To Analyse and discuss the key contemporary issues in logistics.

UNIT 1 INTRODUCTION

9 Hrs.

Logistics - Definition, Evolution, Scope, Functions, Objectives, and Importance-Logistics Integration -Customer Service - phases, service attributes, Value added Logistical Services-Supply Chain Management vs Logistics.

UNIT 2 LOGISTIC ACTIVITIES

9 Hrs.

Marketing and Logistics - Relationship of logistics to Marketing and Production, Logistics and Modern Organization - Elements of Logistics - Trade-off Analysis - Types of Trade-off Analysis - Logistics Outsourcing - Third party logistics, Fourth party Logistics.

UNIT 3 INTERGRATED LOGISTICS

9 Hrs.

Warehousing - A logistical Challenge - Material Handling System - Role of Material handling in logistics, Material Handling guidelines, Material handling equipment's- Material Storage -Principles, Design, Methods - Reverse Logistics - Green Logistics.

UNIT4 LOGISTICAL PACKAGING AND TRANSPORTATION

9 Hrs.

Logistical Packaging -Objectives, Concept, Design Consideration in Packaging, Types of Packaging Material, Packaging Costs - Transportation - Objectives, Evolution of Transportation System, Transportation Infrastructure - Different Modes of Transportation - Freight Management - Factors Affecting Freight Cost - Transportation Network - Route Planning - Containerization.

UNIT 5 GLOBAL LOGISTICS

9 Hrs.

E-logistics - ICT and logistics - E- logistics for transport modes and nodes - ICT for airfreight management, ICT for rail freight management, ICT for road freight management, Port-centric ICT system - Automating e-logistics - RFID in logistics -Global logistics -International and global issues in logistics

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Understand the basic concepts of logistics.

CO2 - Describe logistics activities, warehousing and material handling system. CO3 - Examine Integrated Logistics.

CO4 - Analyze the concepts of Packaging. CO5 - Evaluate the transportation concepts. CO6 - Discuss the current issues in logistics.

TEXT / REFERENCE BOOKS

1. Vinod.V. Sople, Logistics Management, Pearson Publications, 2nd Edition, 2010.
2. Reji Ismail, Logistics Management, Excel Books, 1st Edition, 2008.
3. Stephen Pettit, Yingli Wang, E-Logistics: Managing Your Digital Supply Chains for Competitive Advantage, Kogan Page Limited, 1st Edition, 2016.
4. S.K.Nandi & S.L. Ganapathi, Logistics Management, Oxford University Press, 1st Edition, 2015.
5. Craig Voortman, Global logistics, Juta and Co. Ltd., 1st Edition, 2005.

COURSE OBJECTIVES

SBAA7027	OPERATIONS STRATEGY	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

To understand the concepts of operations strategy
 To identify the methodologies in developing strategies To
 evaluate various strategic resources

UNIT 1 INTRODUCTION TO OPERATIONS STRATEGY

9 Hrs.

Meaning of Operations Strategy - Concept - Definition - Importance and Linkage with Corporate Strategy, Strategies, Values and Services in Operations Management. Operations Strategy Formulation - Hill framework for Operations Strategy Formulation. Strategic Fit - Concept - Classification - A framework for Operations Strategy in Manufacturing.

UNIT 2 METHODOLOGY FOR DEVELOPING OPERATIONS STRATEGY

9 Hrs.

Value as business concept - strategic issues in manufacturing - Value Chain concept Focus, core competence and distinctive capabilities - stake holders & strategy, Checking markets, Outcome of Market debate - Linking manufacturing to Markets - strategic integration - why products sell in the markets - Order Winners, Order Qualifiers.

UNIT 3 OPERATIONS STRATEGY IMPLEMENTATION

9 Hrs.

Technology strategy Issues in New Product development Time to market - strategic nature of process - Business implication of Process choice - Hybrid Process. Change management and Sustainability procedure - company or plant based profiles - decisions for product reallocation - downsizing - Capacity decisions Progression & Regression. Evaluating various tradeoffs alternatives - Focused manufacturing - Product or process focus - Lean concept in operation strategy.

UNIT 4 STRATEGIC RESOURCE MANAGEMENT

9 Hrs.

Strategic Resource Management - Concept - Importance, issues involved - organizational issues operational approaches to improving delivery system. Controlling operations - key performance Indicators, PQCDMS (Productivity, Quality, Cost, Delivery Time, Safety, Morale)

UNIT 5 ROLE OF TECHNOLOGY IN OPERATIONS STRATEGY

9 Hrs.

Role of Technology in Operations Strategy: Automated production system with Robotic systems. Use of IT and ITES enabling the effective strategy and resource implementation. ERP/SAP for decision making.

COURSE OUTCOMES

CO1 - Understand the fundamentals of operations strategy CO2
 - Evaluating the various methodologies in operations CO3 -
 Implement the strategies in organizational issues
 CO4 - Determine the various lean manufacturing techniques operationally CO5
 - Align the strategic resource management
 CO6 - Analyze and improve the role of technology in operations strategy

TEXT / REFERENCE BOOKS

1. Nigel Slack , Mike Lewis, Operations Strategy, Pearson, 5th Edition, 2017.
2. Terry Hill, Alex Hill, Operations Strategy Design, Implementation and Delivery, Red Globe Press publications, 2017.
3. Nigel Slack, operations strategy, Pearson, 2nd Edition, 2013.
4. Michel Leseure, Key Concepts in Operations Management, SAGE Publication, 2010.
5. Jan A. Van Mieghem, Operations Strategy Principles and Practice, Library of Congress Cataloging-In-Publication Data, 2008.

**COURSE
OBJECTIVES**

COURSE OBJECTIVES

SBAA7030	LEAN MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand the principles behind lean manufacturing philosophy.
- ☐ To familiarize them with the implementation of various lean manufacturing techniques.
- ☐ To apply various lean techniques in different sectors.

UNIT 1 INTRODUCTION

9 Hrs.

Basics of Lean Management approach and the basics of Lean Management philosophy - Basics of TPS 14 principles- introduction about lean management tools .Applying various methods and techniques of Lean Management -isolated - complex situations for improving the efficiency and effectiveness -supporting processes of the organization.

UNIT 2 PROCESS

9 Hrs.

Understanding Product, Process and Demand - Value Stream Mapping - Scope - Selecting parent parts - Lean line - Demand - Documenting process flow - Talk time - Process linking and Balancing - Imbalance Approach - Resource, Physical Layout, Kanban Signaling Kanban Strategies - Process - Single and Multi Card system.

UNIT 3 LEAN MANUFACTURING

9 Hrs.

Lean manufacturing model- Objectives of lean manufacturing-key principles and implications of lean manufacturing- traditional Vs lean manufacturing. MRP and their impact Standard work -communication of standard work to employees - standard work and flexibility -visual controls -quality at the source -5S principles. Talk time.

UNIT 4 LEAN IMPLEMENTATION

9 Hrs.

Lean Implementation and Milestones - Software requirement milestones - Understanding process, Product and Materials - Checking - Factory design - Application to the factory simulation scenario line balancing- Poke Yoke Line startup - line balancing- Poke Yoke - Lean implementation in services. Value stream mapping and Spaghetti charts. lean six sigma- Waste types.

UNIT 5 LEAN APPLICATION

9 Hrs.

Lean application- manufacturing- information and education sectors- Lean production preparation- system assessment, process- Lean Line management - Matching customer demand - Customer response policy - Lean line optimization - Resistance to change - Flexibility and rewards. Overall equipment effectiveness.-Introduction about industry 4.0 and its application and benefits.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand issues & challenges in implementing & developing lean manufacturing techniques.
- CO2 - Apply lean techniques to bring competitive business culture for improving organization performance.
- CO3 - Distinguish between traditional vs modern methods.
- CO4 - Analyze how lean techniques can be applied to manufacturing & service industry.
- CO5 - Understand how lean technique can create value generation for organization.
- CO6 - Familiarize the concept of industry 4.0 towards lean.

TEXT / REFERENCES BOOKS

- Ronald G. Askin , "Design and Analysis of Lean Production system", John Wiley , New York, 2003.
- Vollman T.E., "Manufacturing Planning and Control Systems", Galgotia Publication (P) Ltd., New Delhi.
- MichaelL.George, Lean Six Sigma, New Delhi, Tata McGraw Hill, 2002.
- P.Hobbs., Lean Manufacturing Implementation, J. Ross Publishing, 2009.

**COURSE
OBJECTIVES**

SBAA703 1	ENVIRONMENT AND SAFETY MANAGEMENT	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To train and motivate students in maintaining and improving the quality of the environment.
- ☐ To prevent and abate environment pollution.
- ☐ To create public awareness about our environment.

UNIT 1 INTRODUCTION TO SAFETY MANAGEMENT

9 Hrs.

Safety Management System - Key elements, Policy & commitment- Measuring Performance, Auditing and Reviewing performance, model, Developing a workplace Safety and Health Policy, Performance standards - management responsibilities, individual responsibilities.

UNIT 2 TRAINING NEEDS AND METHODS

9 Hrs.

Participation and Representation, Training, Awareness. Management System records: Operational Control - Workplace Precautions, Safety And Health training for Safety, Identify Training Needs - Organizational Needs, job-related Needs, Individual Needs - Identify Training Objectives and Methods.

UNIT 3 RISK ASSESSMENT AND CONTROL

9 Hrs.

Risk assessment and control- the legal Basis, key stages, use trained Risk assessors, preparation and Inventory - Identify the hazards, assess the risk, identify Appropriate Action, Risk assessment records and control. Motivation of employees, Insurance coverage of Industrial plant & personnel Responsibility of management, government, social organization and public authorities

UNIT 4 PUBLIC AWARENESS

9 Hrs.

Public awareness - Scope, Importance, need; Economic and social security; Biodiversity and its conservation; Sustainable development. Global warming and greenhouse effect, urbanization-Population explosion, family welfare programmers- women and child welfare, Environmental pollution -Causes, Effects, types of pollution, control measures, nuclear hazards, Solid waste management.

UNIT 5 RENEWABLE AND NON-RENEWABLE NATURAL RESOURCES

9 Hrs.

Renewable and non-renewable natural resources - Forest resource, Water resource, Mineral wealth / resource, Food resource, Energy resources, Growing energy needs, renewable and non-renewable energy sources, Use of alternate energy sources - Role of an individual in conservation of natural resources. National Committee on environmental Planning (NCP), Environmental Appraisal Committee (EAC)-goals of environment impact policy- Disaster management -role of individual in prevention of pollution.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Identify key elements of safety management in the industry.
- CO2 - Know the various standards to adopt the best safety management system.
- CO3 - Identify the different methods of safety system in the industry.
- CO4 - Identify the pattern risk assessment in the critical situation.
- CO5 - Know the method of following ecofriendly system for healthy life.
- CO6 - Identify the roles and responsibility of micro and macro level organization.

TEXT / REFERENCE BOOKS

1. Rao CS., Environmental Pollution Control — New Age International Pvt. Ltd Publisher, 2006
2. Manjunath D.L., Environmental Studies - Pearson Education Publishers, 2007
3. Yaji R.K, Text Book of Environmental Studies - United Publishers, 2006
4. VenugopalRao P, Principles of Environmental Science and Engineering — Prentice Hall, 2006

**COURSE
OBJECTIVES**

SBAA703 2	WARE HOUSE AND INVENTORY MANAGEMENT	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To understand importance and role of ware house in all the industries
- ☐ To evaluate and analyze inventory management.
- ☐ To study the concepts of warehouse and distribution management in the organization.

UNIT 1 INTRODUCTION

9 Hrs.

Meaning of Warehousing - Importance - Functions: Receiving; **Logistics support for Inward Transportation, Unloading, Inspection, Acceptance and Recording**; Storing: Space allocation, Facilitation to stocking, Guarding & Recording; Risk bearing- Processing- Grading and branding - Disinfecting services - Issuing: Order preparation, Picking, Dispatching/ Delivery & Recording.

UNIT 2 WARE HOUSE TYPES

9 Hrs.

Warehouse Types: Own Warehouses- Hired Warehouses - Private Warehouses- Public Warehouses - Government Warehouses - Bonded Warehouses - Co-operative Warehouses - Distribution Warehouses – Fulfillment / Consolidation Warehouses - Warehouses Providing Value Added Services- Cross Docking and Trans-loading Warehouses - Break Bulk Warehouses - Storage Warehouses - Refrigerated Warehouses - **Characteristics of ideal warehouses** - Warehouse Layout - Principles and Types.

UNIT 3 MEASURES AND METRICS OF WARE HOUSE OPERATIONS

9 Hrs.

Logistics in the warehouse - Localization of materials in a warehouse - classification of Materials - Managing the material/products turns in warehouse (FIFO / LIFO) - Problems and issues in shipment processes. Warehousing Equipment: Material Handling equipment and Systems Safety Matting, Industrial Safety Equipment- Storage types and storage unit management - Material Storage Systems - benefits – methods - Industrial Shelving, Industrial Storage Bins - Industrial Storage Cabinets - Spill Containment Systems - **Industrial Waste Disposal**.

UNIT 4 INVENTORY MANAGEMENT

9 Hrs.

Inventory Management: Need and functions- Stock Levels under Conditions of Certainty, Risk and Uncertainty- Cost of carrying or not holding adequate inventory- EOQ- Stock-out cost based inventory decisions- Inventory control techniques- Methods of Inventory Issue Pricing- Cost and Profit implications- Inventory Ledger- Goods Receipt processing with inbound delivery/without inbound delivery - Goods issue with outbound delivery/internal consumption- Stock transfer Scenarios.

UNIT 5 PRINCIPLES OF MATERIAL HANDLING SYSTEM

9 Hrs.

Material handling systems - Introduction. Vehicle travel path(time) - Handling time - vehicle utilization - no of loads completed - congestion - Effective performance system - Fundamentals of various types of material handling systems - automated storage and retrieval systems, Bar coding technology and applications RFID technology.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
 CO1 - Identify the importance of ware house in all the industries. CO2 - Classify the different types of ware houses.
 CO3 - Use various measures of warehouse operations.
 CO4 - Recognize inventory management need and functions CO5 - Discuss various methods of material handling system. CO6 - Demonstrate queuing system and its applications.

TEXT /REFERENCE BOOKS

1. James A. Tompkins, Warehouse Management Handbook, Tompkins Press, 1998.
2. Edward Frazelle, World-Class Warehousing and Material Handling, McGraw Hill, 2001.
3. David J. Piasecki, Inventory Accuracy: People, Processes & Technology, Ops. Pub., 2003.
4. Jeroen P. Van Den Berg, Integral Warehouse Management, Management Outlook, 2009.

**COURSE
OBJECTIVES**

SBAA703 3	MANAGING E-BUSINESS	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To understand the concepts of e-commerce, Firewall.
- ☐ To learn about Traditional Transactions, electronic payment system.
- ☐ To get familiar with Mobile commerce.

UNIT 1 OVERVIEW OF E-COMMERCE

9 Hrs.

E-commerce - Definition, History, Features of E-Commerce, Advantages and Limitations of E-Commerce - Internet - Intranet - Extranet -E-business Models - B2B, B2C, C2C, C2B-Difference between E-Commerce and E- Business - World Wide Web - URL, Gopher, Domain name, Web browser - Web 2.0.

UNIT 2 FIREWALL& ENCRYPTION

9 Hrs.

Firewall - Components of firewall - Introduction to security, Types of Securities , Security Tools - Viruses - Cryptography - Encryption - Substitution & Transposition Cipher - RSA Algorithm - Internet Security Protocols and Standards -TCP/IP, UDP, ICMP, POP3, SMTP, HTTP, FTP, SSL.

UNIT 3 TRADITIONAL TRANSACTIONS

9 Hrs.

Traditional Transactions - Offline and Online Transactions -Difference between Traditional Commerce and E- Commerce - Digital Currencies - Virtual Currency, Crypto Currency-Payment System -Credit card, Debit Card, Electronic Fund Transfer - Credit Card Basics.

UNIT 4 ELECTRONIC PAYMENT SYSTEM

9 Hrs.

Electronic payment System - Prepaid electronic payment system - Postpaid, Electronic payment system - Virtual Internet Payment System - Account Setup and Costs - Virtual Transaction Process - InfoHaus -Cyber Cash Model.

UNIT 5 MOBILE COMMERCE

9 Hrs.

Mobile Commerce - Introduction, Mobile Payments - Direct Mobile Billing, Mobile Web Payment, Direct Operator Billing, Mobile Wallets, Wireless Application Protocol - WAP transaction Model, WAP Architecture.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
 CO1 - Understand the concepts of e-commerce
 CO2 - Generalize about Firewall and Cryptography
 CO3 - Examine the traditional transactions in e-commerce
 CO4 - Assess about electronic payment system
 CO5 - Analyze the concepts of mobile commerce
 CO6 - Discuss the global e-commerce issues

TEXT / REFERENCE BOOKS

1. Joseph P.T., E-commerce: An Indian Perspective, 2nd Edition, PHI Learning, 2003.
2. Amir Manzoor, E-commerce: An Introduction, 2nd Edition, Lambert Academic Publishing, 2018.
3. Bhaskar B., Electronic commerce: Framework, Technologies and Applications, 3rd Edition, Tata McGraw Hill Education, 2009.
4. Botha J., Bothma C.H., Pieter Geldenhuys, Managing E-commerce in Business, 2nd Edition, Juta & Co. Ltd, 2008
5. Chaffey D., E-Business and E-commerce Management, 3rd Edition Pearson Education, 2007.

**COURSE
OBJECTIVES**

SBAA703 6	DATA MINING FOR BUSINESSANALYTICS	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To impart knowledge on use of data mining techniques.
- ☐ To get familiarize the data analytics.
- ☐ To understand the exploratory data analysis and OLAP.

UNIT 1 INTRODUCTION

9 Hrs.

Introduction to Data Mining - Data Mining, Big Data- Data Mining Process - Mining Frequent Patterns, Associations and Correlations - Mining Methods- Pattern Evaluation Method.

UNIT 2 DATA MINING ALGORITHMS

9 Hrs.

Data Mining Algorithms - k- Nearest Neighbor, Similarity Measure : The Distance Metric, Linear Regression, Logistic Regression, Time - series Forecasting.

UNIT 3 DATA ANALYTICS

9 Hrs.

Introduction to R - Basic Statistical Techniques - Data Preparation and Exploration Visualization Techniques - Dimension Reduction Techniques - Principal Component Analysis.

UNIT 4 EXPLORATORY DATA ANALYSIS

9 Hrs.

Exploratory Data Analysis (using R) - Predictive Modelling - Decision trees, Neural Networks, Clustering.

UNIT 5 BUSINESS ANALYTICS

9 Hrs.

Reporting and Query tools and Applications - Cognos Impromptu - Online Analytical Processing (OLAP) -Multidimensional Data Model - OLAP Guidelines - OLAP Tools and the Internet.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
 CO1 - Understand the concepts of data mining
 CO2 - Interpret the data mining algorithms
 CO3 - Apply data analytics with R
 CO4 - Evaluate exploratory data analysis
 CO5 - Analyze OLAP
 CO6 - Create models based on real data sets

TEXT / REFERENCE BOOKS

- Galit Shmueli, Peter C. Bruce, Inbal Yahav, Nitin R. Patel, Kenneth C. Lichtendahl, Jr., Data Mining for Business Analytics: Concepts, Techniques, and Applications in R, Wiley, 2017.
- Ronald K. Pearson, Exploratory Data Analysis Using R, CRC Press, 2018.
- Jiawei Han and Micheline Kamber, "Data Mining Concepts and Techniques", 3rd Edition, Elsevier, 2012.
- Pang-Ning Tan, Michael Steinbach and Vipin Kumar, "Introduction to Data Mining", Person Education, 2007.
- Shmueli G., Patel N.R. & Bruce P.C., Data mining for business intelligence, US: Wiley, 2006.

COURSE OBJECTIVES

SBAA703 8	SOFTWARE PROJECT MANAGEMENT	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To understand the concepts of Software Process Models.
- ☐ To know about software project estimation.
- ☐ To familiarize the standards of software quality.

UNIT 1 PROJECT EVALUATION AND PROJECT PLANNING

9 Hrs.

Importance of Software Project Management - Activities Methodologies - Categorization of Software Projects - Setting objectives - Management Principles - Management Control - Project portfolio Management - Cost-benefit evaluation technology - RISK evaluation

UNIT 2 PROJECT LIFE CYCLE AND EFFORT ESTIMATION

9 Hrs.

Software process and Process Models - Choice of Process models - mental delivery - Rapid Application development - Agile methods - Extreme Programming - SCRUM - Managing interactive processes - Basics of Software estimation - Effort and Cost estimation techniques - COSMIC Full function points - COCOMO II - Parametric Productivity Model - Staffing Pattern.

UNIT 3 ACTIVITY PLANNING

9 Hrs.

Objectives of Activity planning - Project schedules - Activities - Sequencing and scheduling - Network Planning models - Forward Pass & Backward Pass techniques - Critical path (CRM) method - Risk identification - Assessment - Monitoring - PERT technique - Monte Carlo simulation - Resource Allocation - Creation of critical patterns - Cost schedules.

UNIT 4 PROJECT MANAGEMENT AND CONTROL

9 Hrs.

Framework for Management and control - Collection of data Project termination - Visualizing progress - Cost monitoring - Earned Value Analysis- Project tracking - Change control- Software Configuration Management - Managing contracts - Contract Management.

UNIT 5 STAFFING IN SOFTWARE PROJECTS

9 Hrs.

Managing people - Organizational behavior - Best methods of staff selection - Motivation - The Oldham-Hackman job characteristic model - Ethical and Programmed concerns - Working in teams - Decision making - Team structures - Virtual teams - Communications genres - Communication plans.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
 CO1 - Understand the concepts of Software Project Management
 CO2 - Discuss the Project life cycle
 CO3 - Evaluate the software estimation and activity planning
 CO4 - Apply Project Management and control techniques
 CO5 - Analyze staffing required in software projects
 CO6 - Discuss Project Management principles while developing a software.

TEXT / REFERENCE BOOKS

1. Bob Hughes, Mike Cotterell and Rajib Mall: Software Project Management, 5th Edition, Tata McGraw Hill, New Delhi, 2012.
2. Robert K. Wysocki "Effective Software Project Management", Wiley Publication, 2011.
3. Gopalaswamy Ramesh, "Managing Global Software Projects", McGraw Hill Education (India), 14th Reprint, 2013.
4. Pankaj Jalote, Software Project Management in practice, Pearson Education, 2009.
5. Bharat Bhushan Agarwal, Shivangi Dhall Sumit Prakash Tayal, Software Project Management, Laxmi Publications, 2011.

SBAA703 9	KNOWLEDGE MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVE

- To familiarize the students with the tools and techniques for knowledge acquisition, assessment, evaluation, management, organization and dissemination are applied to business situations.

UNIT 1 UNDERSTANDING KNOWLEDGE MANAGEMENT

9 Hrs.

Knowledge - Meaning; Facts to Wisdom (Haeckel & Nolan); Difference between Information, Knowledge and Wisdom; Types of Knowledge; Reservoirs of Knowledge; Four Modes of Knowledge Conversion; Knowledge Management - Meaning, Nature, Scope and Importance of KM; KM in Practice; Seven Levers of K; History of Knowledge Management; Knowledge, Intelligence, Experience, Common sense. Cognition and KM.

UNIT 2 KNOWLEDGE CYCLE AND CAPTURE

9 Hrs.

Knowledge Management System Life Cycle, Major Approaches to the KM Cycle, The Meyer and Zack KM Cycle, The Bukowitz and Williams KM Cycle, Wiig KM Cycle; Knowledge Capture - Steps involved in Knowledge capturing; Styles of expert's expressions; Approaching Multiple Experts; Concept Mapping - Steps in Concept Mapping; Knowledge Codification - Modes of Conversion.

UNIT 3 KNOWLEDGE SHARING AND KNOWLEDGE ARCHITECTURE

9 Hrs.

Knowledge sharing: Meaning; Impediments to knowledge Sharing; Knowledge Creation: Nonaka's Model, Major Theoretical KM Models, Takeuchi Knowledge Spiral Model, Knowledge Conversion, Knowledge Architecture; Identifying Knowledge Content Centers; Technical layer of the KM system. Knowledge Codification in the KM System Life Cycle; Pros and cons of using single and multi experts in Knowledge Management system Architecture.

UNIT 4 DATA MINING

9 Hrs.

Defining data mining - Data Mining Models and Tasks- Data mining and business intelligence - Business Drivers Drivers of data mining - Technical Drivers of Data Mining - Data-Mining Challenges.

UNIT 5 EVALUATION OF KM EFFECTIVENESS

9 Hrs.

Traditional metrics: Financial ROI (return on investment) and Tobin's q, Total Cost of Ownership; Common Traps In Choosing Metrics; Benchmarking - Steps of Benchmarking Process; House of Quality Metrics Matrix; KM Balanced Scorecard Technique; The Skandia Method; The FASB Method.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Analyze the role of knowledge management in attainment of financial objectives, quality and process improvement, and innovation.
- CO2 - Apply knowledge management models and technologies to business situations.
- CO3 - To enable students to learn about this practice in the context of managing the design, development and operation that can facilitate KM.
- CO4 - Create a knowledge management plan to leverage opportunities to create, capture, represent and share knowledge within an organization.
- CO5 - To expose and make students to prepare a report on knowledge management practices implemented by successful companies.
- CO6 - Do a comparison on the KM Life Cycle Models and seeing their applicability in organizations.

TEXT / REFERENCE BOOKS

1. Kimiz Dalkir, Jay Liebowitz, Knowledge Management in Theory and Practice, 2011.
2. Dorothy Leonard, Harvard Business Review on Knowledge Management, Barton, 1998.
3. North, Klaus, Kumta, Gita, Knowledge Management Value Creation through Organizational Learning, Springer, 2nd Edition, 2018.
4. Peter Massingham, Knowledge Management Theory in Practice, University of Wollongong, Australia; Sage Publication.

SBAA610 1	TALLY LAB	L	T	P	Credits	Total Marks
		0	0	2	1	100

COURSE OBJECTIVES

- ☐ To familiarize with the basic concepts, of Accounting
- ☐ To make the students proficient towards creating the accounting records and extract the financial statements
- ☐ To impart practical training on this software so that the students could apply its various aspect in their day to day business/professional activities.

SUGGESTED LIST OF EXPERIMENTS

1. Introduction to Tally
2. Creation, Alteration and Deletion of Company
3. Creation/Alteration of Multiple Ledgers/Groups
4. Preparation of Trial Balance
5. Preparation of Profit And Loss Account and Balance sheet - Ledger Balances
6. Preparation of Profit And Loss Account and Balance sheet - Accounting Vouchers
7. Inventory Vouchers
8. Cost Category and Centres
9. Payroll

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Have an understanding of basic Accounting concepts and principles

CO2 - Set up Company Configurations, Charts of Accounts and record financial

transactions CO3 - Generate Accounting and Inventory Masters, Vouchers

and Basic Reports in Tally CO4 - Get familiar with the Technological

Advantages like Cost Centers and Categories

CO5 - Have an understanding of the concept and features of Payroll Accounting and be able to

generate Payroll reports CO6 - Acquire hands-on experience in the use of Tally accounting package.

TEXT / REFERENCE BOOKS

1. Rajesh Chheda, Learn Tally. ERP 9 with GST, 2nd Edition, Software, 2018.
2. Tally education Pvt. Ltd., Official Guide to Financial accounting using Tally, ERP 9 With GST, BPB publication, 2018.
3. Singh S. and Mehra N., Tally ERP 9: Software for Business and Accounts, V&S Publishers, 2014.
4. Asok K Nadhani , Implementing Tally, BPB Publication, 4th Edition, 2018.

SBAA620 1	SPSS LAB	L	T	P	Credits	Total Marks
		0	0	2	1	100

SUGGESTED LIST OF EXPERIMENTS

1. Creation and alteration of a file
2. Measure of Central Tendency
3. Result Analysis
4. Investment analysis
5. Frequency analysis - Preparation of charts and diagrams
6. T - Test
7. One way ANOVA
8. Two way ANOVA
9. Regression
10. Correlation - Bi-variate and multi-variate
11. Rank Correlation
12. Cross tabulation and Chi-square test

SBAA630 1	MS-OFFICE LAB	L	T	P	Credit s	Total Marks
		0	0	2	1	100

I. MS WORD

Creating Business Documents using the following facilities:

1. Text Manipulations
2. Usage of Numbering, Bullets, Footer and Headers
3. Usage of Spell check, Find & Replace
4. Text Formatting
5. Picture insertion and alignment
6. Creation of documents, using templates
7. Mail Merge Concepts
8. Copying Text & Pictures from Excel

II. MS-EXCEL

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression using the following facilities:

9. Cell Editing
10. Usage of Formulae and Built-in Functions
11. Data Sorting (both number and alphabets)
12. Worksheet Preparation
13. Drawing Graphs
14. Usage of Auto Formatting

III. MS-POWER POINT

Creating Business Presentations using following facilities:

15. Inserting Tables, Images, texts, Symbols, Clip arts, Pictures, and New Slides
16. Frame movements of the above
17. Preparation of Organization Charts
18. Presentation using Wizards
19. Usage of design templates Slides,
20. Design; Transition; Animation; and Slideshow

S28AP T	PROFESSIONAL TRAINING	L	T	P	Credits	Total Marks
		0	0	0	3	100

While class room learning provides the fundamental theory and principles, Professional Training offers an opportunity to hone them by exposing the students to practicing Managers and practical corporate environment which will enhance their employability. Students are required to undergo "Professional Training" for a period of 4 weeks in any commercial or non- commercial organization of Private or Government sector in any one functional area of their specialization. Students need to complete the "Professional Training" before the commencement of the 6th semester and submit a written report summarizing their work experience which will be evaluated through a viva-voce examination. "Professional Training" carries 2 credits. In lieu of "Professional Training" students can undergo and complete, with the prior approval from the Department, certification courses offered by reputed institutions during the First Level course period. This will also carry 2 credits as an alternative to Internship.

The following are mandatory regarding the assessment of Students Professional Training Programme:

- a. The student shall maintain a log book on daily basis.
- b. At the end of the professional training the student shall submit a training report along with the log book maintained during the period of training on the functional areas of the company.
- c. A training report will be submitted to the Department, in the prescribed format for the purpose of valuation.

COURSE OBJECTIVES

SBAA300 5	TREASURY MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To get familiar with the concepts of Treasury Management.
- ☐ To understand the importance of treasury function.
- ☐ To learn treasury management techniques in banks.

UNIT 1 INTRODUCTION

9 Hrs.

Concept of Treasury Management - Employment of Statutory/Surplus funds - Need for Specialized approach in the bank - Scope and functions of treasury management- Nature of Treasury Assets and Liabilities- Objectives of treasury-- Role and Function of Treasury Department.

UNIT 2 LIQUIDITY MANAGEMENT

9 Hrs.

Objectives, Sources and Deployment-. CRR - SLR - CCIL: Netting / Elimination of Exposures - RTGS.

UNIT 3 MONEY MARKET INSTRUMENTS AND PLAYERS

9 Hrs.

Money Market- Instruments and Players - Government Securities - Treasury bill - CP - CD - Call Money Banks and Specified Institutions.

UNIT 4 LIQUIDITY PLANNING AND MANAGING CASH ASSETS

9 Hrs.

Liquidity -Planning and Control of Liquidity Cash Management Systems (both domestic and international), role of Working Capital Management in liquidity.

UNIT 5 TREASURY RISK MANAGEMENT

9 Hrs.

Treasury risks - functions the market risks - role of asset-liability management (ALM) - Interest risk.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
CO1 - Understand the structure of a treasury in financial institutions. CO2 - Describe aspects of liquidity Management.
CO3 - Assess the latest trends in Treasury Management. CO4 - Discuss money market instruments and players. CO5- Assess Treasury risk management techniques.
CO6 - Examine the Role of Treasury Managers.

TEXT / REFERENCE BOOKS

1. IIBF- Treasury Investment and risk Management, Taxmann Publications, 2017.
2. Steven M. Bragg, Treasury Management, The Practitioners Guide, John Wiley and Sons, 2010.
3. V.A. Avadhani, Capital Market Management, Himalayan Publishing House, 4th Edition, 2011.
4. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill 4th Edition, 2012.

COURSE OBJECTIVES

SBAA300 7	COMPUTER APPLICATIONS IN BUSINESS	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To provide computer skills and knowledge for commerce students.
- ☐ To enhance the student understands of usefulness of information technology tools for business operations.
- ☐ To gain the knowledge of preparation of business documents and presentation.

UNIT 1 COMPUTER BASICS

9 Hrs.

Introduction, Characteristics of a Computer, Criteria for Using Computers, History of Computers, Generations of Computer, Classification of Computers, Applications of Computer, Basic Components of PC, Computer Architecture.

UNIT 2 NUMBER SYSTEMS

9 Hrs.

Introduction, Classification of Number System, Types of Number System, Conversions from One Base to Another, Conversion using Shortcut Method.

UNIT 3 WORD PROCESSING

9 Hrs.

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents.

UNIT 4 SPREADSHEET AND ITS BUSINESS APPLICATIONS

9 Hrs.

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs.

UNIT 5 PREPARING PRESENTATIONS

9 Hrs.

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the various basics and classifications of computer. CO2 - Identify the various classifications in number system.

CO3 - Gain the knowledge to work with MS-Word document file. CO4 - Use the concept of mail merge with the documents.

CO5 - Familiarize to work with Ms-Excel spread sheet and organizing various graphs and charts. CO6 - Prepare and design slides for business presentation.

TEXT / REFERENCE BOOKS

1. Alexis Leon, Oracle, The Application Development Handbook, Comdex Computer Publishing, 1996.
2. Taxali R.K., P.C.Software, Tata McGraw Hill, 2001.
3. Rajaraman V., Computer Application in Business, Prentice Hall of India, 2008.

COURSE OBJECTIVES

SBAA301 2	FUNDAMENTALS OF HRM	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To acquaint students with the techniques and principles of HRM
- ☐ To manage human resource of an organization.

UNIT 1 INTRODUCTION

9 Hrs.

Human Resource Management: Concept and Functions, Role, Skills and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System.

UNIT 2 ACQUISITION OF HUMAN RESOURCE

9 Hrs.

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis - job description and job specification; Recruitment - Concept and sources; Selection - Concept and process; test and interview; Placement, induction and orientation.

UNIT 3 TRAINING AND DEVELOPMENT

9 Hrs.

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

UNIT 4 PERFORMANCE APPRAISAL

9 Hrs.

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

UNIT 5 MAINTENANCE

9 Hrs.

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance- handling and redressal; Industrial Disputes: causes and settlement machinery

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Acquire sound knowledge of aspects of Human Resource Management in an organization CO2 - Demonstrate the process of Acquisition

CO3 - Design Training and Development Programmes

CO4 - Analyze methods of performance appraisal and

compensation CO5 - Evaluate employer employee relations

CO6 - Explain current law, rules, and regulations related to industrial disputes and settlement Machinery

TEXT / REFERENCE BOOKS

1. Gary Dessler, A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning.
4. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
5. Rao V.S.P., Human Resource Management, Text and Cases, Excel Books.

COURSE OBJECTIVES

SFA1101	BUSINESS COMMUNICATION	L	T	P	Credits	Total Marks
		4	0	0	3	100

- ☐ To acquire and develop good communication skills requisite for business correspondence and reporting.
- ☐ To develop an understanding of common business and commercial concepts.
- ☐ To keep abreast with developments in the business and commercial world.

UNIT 1 INTRODUCTION

9 Hrs.

Communication,- Introduction, principles - Network - Process - Problems - Barriers - Types of Communication skills, Interpersonal Skills, Listening Skills, Emotional Intelligence.

UNIT 2 SENTENCE TYPES AND WORD POWER

9 Hrs.

Sentence: Definition, Classification of sentence based on connotation - Sentence Structure - Types of Clauses - Types of sentences. Speech - Rules for converting Direct speech into Indirect speech - Change in pronouns - Punctuation in Direct speech - Active Passive Voice: Introduction, Changing Active voice to Passive voice Verbs Voice: Active or passive - Vocabulary Root Words, Synonyms, Antonyms, Prefixes, Suffixes.

UNIT 3 COMPREHENSION PASSAGES AND NOTE MAKING

9 Hrs.

Comprehension Passages - Introduction to Comprehension Passages - Points to ponder, Sample Passages with answers - Introduction to Note Making - Significance of Note Making - Detailed Format ♣ Heading (Title) - Steps to Comprehend and summarize text v. Helpful Hints vi. Sample Passages with Notes.

UNIT 4 DEVELOPING WRITING SKILLS

9 Hrs.

Introduction to Basic Writing, Process of writing, Styles of Writing, Significance of writing skills for students, Writing Conventions, Characteristics of good writing, Do's and Don'ts of good writing - Précis Writing, Features of good Précis writing, Do's and Don'ts of Précis writing - Article Writing, Essential elements of Article Writing - Detailed Format.

UNIT 5 TYPES OF COMMUNICATION

9 Hrs.

Internal and External Communications - Answering Telephone Calls - Enquiries Preparation of speeches Communication through letters- Layout of a letter - Letter Formats - Application for appointment - Reference letters - Appointment letters - Orders.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Demonstrate comprehension of business and economic texts; CO2 - Develop listening skills in the field of business and economics;
- CO3 - Express business concepts by reformulating them in their own words while summarizing. CO4 - Illustrate Skills in writing notes in all business situations
- CO5 - Apply knowledge in Grammar in Business letters CO6 - Distinguish different types of Communication

TEXT / REFERERNC E BOOKS

1. Rajendra Pal & J.S.Koralahalli, Essentials of Business Communication, Sultan Chand & Sons.
2. Shirley Taylor - Communication for Business -Pearson Longman - 2018
3. CAG.Sekar and CA B.Saravanaprasath, Business Law, Business Correspondence and Reporting Wolters Kluwer, Gurgaon, Hariyana, 2018.
4. AshaKaul, Effective Business Communication, PHI Publications, 2015.

COURSE OBJECTIVES

SFA1105	BUSINESS MATHEMATICS AND STATISTICS	L	T	P	Credits	Total Marks
		4	2	0	4	100

- ☐ To equip them with essential mathematical and statistical knowledge and their applications in business, finance and economics.
- ☐ To develop the skills of reasoning, problem solving and most importantly investigative skills and apply the same in simple problem solving.
- ☐ To impart calculation of measures of central tendencies, index numbers relevant to business world.

UNIT 1 RATIO AND PROPORTION, INDICES AND LOGARITHMS, EQUATIONS, MATRICES 9 Hrs.

Ratio and Proportion, Indices and Logarithms: Ratio and Proportion Laws of Indices, Exponents and Logarithms. Equations and Matrices: Equations: Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable. Matrices: Algebra of Matrices, Inverse of a Matrix - solving system of equations by Cramer's Rule.

UNIT 2 SET, RELATIONS, FUNCTION, DIFFERENTIALS, INTEGRAL CALCULAS 9 Hrs.

Sets - Relations and Functions - applications of Differential and Integral calculus.

UNIT 3 STATISTICAL DESCRIPTION, MEASURES OF CENTRAL TENDENCY AND DISPERSION 9 Hrs.

Statistical Representation of Data, Representation of data - Frequency distribution - Graphical representation of Frequency Distribution - Histogram - Frequency Polygon - Ogive - Pie-chart-Measures of Central tendency and Dispersion - Co-efficient of Variation - Coefficient of Quartile Deviation.

UNIT 4 PROBABILITY AND THEORETICAL DISTRIBUTIONS 9 Hrs.

Probability- Independent and dependent events - mutually exclusive events - Total and Compound Probability - Mathematical Expectation - Theoretical Distributions - Binomial Distribution - Poisson distribution - Normal Distribution - Applications.

UNIT 5 SEQUENCE AND SERIES 9 Hrs.

Introduction Sequences, Series, Arithmetic and Geometric progression, Relationship between AM and GM and special series.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Able to use standard mathematical techniques to solve elementary problems.

CO2 - Learn about applications of mathematics in business and finance and gain experience in mathematical modeling. CO3 - Use a broad background in mathematics and statistics and ability to use techniques in physical phenomenon.

CO4 - Translate verbal statement to mathematical expression and apply Mathematical based reasoning to help evaluate alternatives and make decisions.

CO5 - Apply the graphical representation of data for business growth of last five years. CO6 - Calculate average growth of business in the last five years with available data.

TEXT / REFERENCE BOOKS

1. S.C. Gupta, V.K.Kapoor - Fundamentals of Mathamatical Statistics, Sultan Chand and sons, 2000.
2. CAG.Sekar and CAB.Saravaprasath, Business Mathematics, Logical Reasoning and Business Statistics Wolters Kluwer, Gurgaon, Hariyana, 2018.
3. Dr. S.R. Arora & Dr. Kavitha Guptha, Business Mathematics, Taxman`s Publications, 2015.
4. B.M.Agarwal, Essentilas of Business Statistics, Ane Books Pvt. Ltd., 2012.

COURSE OBJECTIVES

SFA1201	BUSINESS CORRESPONDENCE	L	T	P	Credits	Total Marks
		4	0	0	3	100

- ☐ To acquire and develop good communication skills requisite for business correspondence and reporting.
- ☐ To develop an understanding of common business and commercial concepts.
- ☐ To keep abreast with developments in the business and commercial world.

UNIT 1 COMMUNICATION THROUGH LETTERS

9 Hrs.

Definition- Methods - Types- Principles of effective communication (Business Letter - Layout (Examples of Insurance, & Agency Letters) - Kinds of Business Letters: Enquiry and Reply - Order Letters - Sales Letters - Sales Letters - Dealing with non-payment problems (Collection Letters) - Complaints - Circular Letters.

UNIT 2 OFFICIAL COMMUNICATION

09 Hrs.

Application Letters - Curriculum Vitae - Invitation to Interview - Acknowledgement - Offer Letter - Letter of acceptance - Letter of Resignation - Testimonial.

UNIT 3 REPORTS AND RESUME WRITING

9 Hrs.

Basic characteristics of Report - types of reports - Reporting for a Meeting/Assembly, Reporting for a Newspaper, Reporting for a Magazine Structure - Formal Report, Informal report - Checklist for compiling reports - Resume - Essential elements of Resume-Resume writing Tips and Conventions.

UNIT 4 FACE TO FACE COMMUNICATION

9 Hrs.

Basic skills and techniques for talking to people in business situation - Telephonic conversation- Role Play - Body Language - Communicating With Body language, Facial Expressions, Body Language in Business, Improve Your Body Language.

UNIT 5 MODERN FORMS OF COMMUNICATION AND MEETINGS

9 Hrs.

Fax - Video Conferencing - Internet - Websites and their use in Business. E-mail - Principles of E-mail Etiquette; Overcoming Problems in E-mail Communication - How to Write a Formal Mail? Writing Effective Mails, Essential elements of Mails, Tips and Conventions of Mails - Meetings - Notice - Agenda - Drafting Minutes - Action Taken Report.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand comprehension of business and economic texts. CO2 - Develop listening skills in the field of business and economics.

CO3 - Express business concepts by reformulating them in their own words while summarizing. CO4 - Prepare Resume to submit to different employers.

CO5 - Analyze Reports and understands preparation of reports.

CO6 - Distinguish different forms of communication and importance of each mode of communication.

TEXT / REFERENCE BOOKS

- Rajendra Pal & J.S.Korlahalli, Essentials of Business Communication, Sultan Chand & Sons, 2018
- Shirley Taylor, Communication for Business, Pearson Longman, 2005.
- CAG.Sekar and CAB Saravanaprasath, Business Law, Business Correspondence and Reporting, Wolters Kluwer, Gurgaon, Hariyana, 2018
- Asha Kaul, Effective Business Communication, PHI Publications, 2015.

COURSE OBJECTIVES

SFA1205	QUANTITATIVE TECHNIQUES FOR BUSINESS	L	T	P	Credits	Total Marks
		4	2	0	4	100

- To equip essential mathematical and statistical knowledge and their applications in Business, Finance and Economics
- To develop the skills of reasoning, problem solving and most importantly investigative skills and apply the same in simple problem solving.
- To educate calculations of interest, Annuity etc.

UNIT 1 LINEAR INEQUALITIES AND TIME VALUE OF MONEY

9 Hrs.

Linear Inequalities with Objective Functions and Optimization w.r.t. objective function.

Time value of Money: Interest Calculation, Depreciation, Effective Rate of Interest, Present Value, Net Present Value, Future Value, Perpetuity, Concepts of Annuities & its Applications.

UNIT 2 PERMUTATIONS AND COMBINATIONS

9 Hrs.

Permutations and Combinations: Basic concepts of Permutations and Combinations: Introduction, Factorial, Permutations results, Circular Permutations, Permutations with restrictions, Combinations with standard results.

UNIT 3 MARGINAL COST AND LOGICAL REASONING

9 Hrs.

Applications of Marginal Cost and Marginal Revenue - Logical Reasoning - Number series - Coding and Decoding - odd man out - Direction Tests - Seating Arrangements - Blood Relations - Syllogism.

UNIT 4 STATISTICS - INDEX NUMBERS AND TIME SERIES

9 Hrs.

Index Numbers and Time Series - Index Numbers: Uses, Construction of Index Numbers, Methods of construction of Index Numbers. Time Series Analysis - Components of Time Series and Measurement of Trend Component by Moving Average Method.

UNIT 5 CORRELATION, REGRESSION

9 Hrs.

Correlation and Regression - Scatter diagram - Karl Pearson's Coefficient of Correlation - Rank Correlation - Probable Error and limits - Regression lines - Regression equations - coefficients.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Use standard Mathematical techniques to solve elementary problems.

CO2 - Apply Mathematics in business and Finance and gain experience in Mathematical modeling. CO3 - Ability to use Mathematics and Statistics techniques in physical phenomenon.

CO4 - Translate verbal statement to Mathematical expression and apply Mathematical based reasoning to help evaluate alternatives and make decisions.

CO5 - Effectively organize, summarize and present information in quantitative forms, including tables, graphs and formulas.

CO6 - Calculate Index Numbers and understand the uses of the same.

TEXT / REFERENCE BOOKS

1. S.C. Gupta, V.K.Kapoor, Fundamentals of Mathematical Statistics, Sultan Chand & Sons, 2000.
2. CAG.Sekar and CA B.Saravaprasath, Business Mathematics, Logical Reasoning and Business Statistics Wolters Kluwer, Gurgaon, Hariyana, 2018.
3. Dr.S.R.Arora & Dr.KavithaGuptha, Business Mathematics, Taxman's Publications, 2015.
4. B.M.Aggarwal, Essentials of Business Statistics, Ane Books Pvt. Ltd., 2012.

COURSE OBJECTIVES

SFA1605	INTERNSHIP TRAINING	L	T	P	Credit s	Total Marks
		0	0	0	2	100

- ☐ To have practical exposure in the functional areas for finance and accounting of manufacturing, trading and service enterprises.
- ☐ To prepare a project report based on the training.
- ☐ To present the knowledge acquired to the panel of examiners.

During the sixth semester each student shall undergo Professional training accounting to 30 working days, for which he/she shall be permitted to report to the company on two working days in a week. The training report presentation by the student shall be conducted as part of the University examinations of the 6th Semester. The report presentation carries 100 marks. On evaluation, 50 marks shall be awarded by the internal examiner and 50 marks by the external examiner based on the presentation of the student to the Board of Examiners.

The following are mandatory regarding the assessment of Students Professional Training Programme:

1. The student shall maintain a log book on daily basis.
2. At the end of the professional training the student shall submit a training report along with the log book maintained during the period of training on the functional areas of the company.
3. A training report will be submitted to the Department, in the prescribed format for the purpose of valuation.
4. The training report will be assessed by a panel of examiners comprising of both internal and external examiners.

SBAA610 1	TALLY LAB	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- ☐ To familiarize with the basic concepts, of Accounting.
- ☐ To make the students proficient towards creating the accounting records and extract the financial statements.
- ☐ To impart practical training on this software so that the students could apply its various aspect in their day to day business/professional activities.

SUGGESTED LIST OF EXPERIMENTS

1. Creation, Alteration and Deletion of Company.
2. Creation/Alteration of Multiple Ledgers/Groups.
3. Preparation of Trial Balance.
4. Preparation of Profit and Loss Account and Balance sheet - Ledger Balances.
5. Preparation of Profit and Loss Account and Balance sheet - Accounting Vouchers.
6. Inventory Vouchers.
7. Cost Category and Centers.
8. Payroll Processing.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the potential of Tally Accounting Software from the business perspective. CO2 - Set up Company Configurations, Charts of Accounts and record financial transactions. CO3 - Generate Accounting and Inventory Masters, Vouchers and Basic Reports in Tally. CO4 - Get familiar with the Technological Advantages like Cost Centres and Categories. CO5 - Have an understanding of the concept and features of Payroll Accounting and be able to generate Payroll reports. CO6 - Acquire hands-on experience in the use of Tally accounting package.

TEXT / REFERENCE BOOKS

1. Rajesh Chheda , Learn Tally.ERP 9 with GST, 2nd Edition , Software – 2018.
2. Tally education Pvt Ltd, Official Guide to Financial accounting using Tally .ERP 9 With GST, BPB Publication, 2018.
3. Singh. S and Mehra. N, Tally ERP 9: Software for Business and Accounts, V&S Publishers, 2014.
4. Asok K Nadhani , Implementing Tally, BPB publication, 4th Edition,2018.

SBAA620 1	SPSS - LAB	L	T	P	Credit s	Total Marks
		0	0	2	1	100

SUGGESTED LIST OF EXPERIMENTS

1. Introduction to SPSS - Creation and alteration of a file
2. Measure of Central Tendency
3. Result Analysis
4. Investment analysis
5. Frequency analysis - Preparation of charts and diagrams
6. T - Test
7. One way ANOVA
8. Two way ANOVA
9. Regression
10. Correlation - Bi-variate and multi-variate
11. Rank Correlation
12. Cross tabulation and Chi-square test

COURSE OBJECTIVES

SBAA110 1	BUSINESS COMMUNICATION	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand and demonstrate writing and speaking processes through invention and presentation.
- ☐ To understand the importance of specifying audience and to select appropriate communication choices.
- ☐ To understand and apply modes of expression in communication.

UNIT 1 INTRODUCTION

9 Hrs.

Understanding Communication, the Communication Process, Barriers to Communication, the Importance of Communication in the Workplace - Types of Communication - Verbal and Non-Verbal Communication Classification of Communication Channels - Listening Process, Guidelines for Listening process, Strategies for Effective Listening, Listening in a Business Context

UNIT 2 MEETING

9 Hrs.

Types of meeting - how to conduct Seminars and conference, How to conduct meeting, Barriers and how to overcome, Mock meeting in class, How to conduct a Seminars - GD presentation, guide lines for delivery, informative and persuasive, Agenda, Minutes - difference between meeting and GD- Preparation of speeches.

UNIT 3 EFFECTIVE WRITING

9 Hrs.

Meaning, Objectives, Types of written communication Merits and demerits of Written Communication - Types of business letters, Layout of a business letter and styles of layout, Practice letter - Resume, Practice letter- Enquiries and replies, Practice letter - Orders and Replies, Practice letter - Complaints, claim and Adjustment.

UNIT 4 VERBAL COMMUNICATION

9 Hrs.

Report Writing -Importance, Features, Types, Forms,, Drafting a Report writing: Role of Technology - Various Communication Devices - Telephone - Cell Phones - Video Conferencing - Intercom - Dictaphone - EPABX - Public address system - Visual aids - ETC - Cost effectiveness of various devices

UNIT 5 NONVERBAL COMMUNICATION

9 Hrs.

Nature, Types, Functions of body language, facial expression, Effective use of face to face telephonic conversation, Recent trends in communication- E-mail , MMS, Video conferencing ,Understanding cultural effects on communication , Cultural sensitiveness and cultural context; Inter-cultural factors in interactions; Adapting to global business

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Apply business communication strategies and principles to prepare effective communication. CO2 - Identify ethical, legal, cultural, and global issues affecting business communication.

CO3 - Utilize analytical and problem solving skills appropriate to business communication. CO4 - Participate in team activities that lead to the development of collaborative work skills.

CO5 - Select appropriate organizational formats and channels used in developing business messages. CO6 - Compose and revise accurate business documents using computer technology.

TEXT / REFERENCE BOOKS

1. Bovee and Thill: Business Communication Today, Tata McGraw Hill, New Delhi.
2. Randall E. Magors: Business Communication; Harper and Row, New York.
3. Webster's Guide to Effective Letter Writing, Harper and Row, New York.
4. Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
5. Kaul: Business Communication; Prentice Hall, New Delhi.

COURSE OBJECTIVES

SBAA110 3	BUSINESS ECONOMICS	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand the concept of Economics in Business.
- ☐ To gain knowledge of Micro and Macro Economic environment.
- ☐ To analyze the different market structures.

UNIT 1 INTRODUCTION

9 Hrs.

Definition, Nature, Scope & Limitation of Economics as an art or Science. Relevance of Economics in Business Management, Utility analysis, Marginal Theory of utilities and Equi-Marginal theory of utility.

UNIT 2 DEMAND AND SUPPLY FUNCTIONS

9 Hrs.

Meaning of demand, Demand theory and objectives, Demand analysis, Demand schedule, Demand Curve - Laws of Demand - Elasticity of Demand Types and Measurement - Indifference curves analysis Laws of Supply - Elasticity of Supply
- Consumer Equilibrium - Consumer Surplus

UNIT 3 PRODUCTION

9 Hrs.

Production - Meaning and Analysis - Production function - Laws of production, Laws of increasing returns and Laws of constant returns -Laws of Returns to Scale - Equal product curves and Producers equilibrium

UNIT 4 MARKET ANALYSIS

9 Hrs.

Market analysis - Nature of market - Types of markets and their characteristics - pricing under different market structures - Perfect - Monopoly - oligopoly and Monopolistic completion - Price discrimination under monopoly competition.

UNIT 5 THEORIES OF FACTOR PAYMENT

9 Hrs.

Theories of factor pricing, factor pricing Vs. product pricing - Theories of rent, theories of interest, theories of wages, theories of profit, Concept of profit maximization.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Economic Principles such as utility analysis, Marginal Theory in Business. CO2 - Forecast Demand and Supply.
- CO3 - Identify Production and Cost Estimates.
- CO4 - Examine Market Structure and Pricing Practices. CO5 - Analyze Economic Policies.
- CO6 - Discuss various theories of Rent, Interest, Wages and Profit.

TEXT / REFERENCE BOOKS

1. S.Shankaran, Business Economics, Margham Publications, 3rd Edition, 2012.
2. P.L. Mehta, Managerial Economics- Analysis, Problems & Cases, Sultan Chand & Sons, 19th Edition, 2013.
3. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai - 04, 20th Edition, 2011.
4. C.M.Chaudhary, Business Economics, RBSA Publishers, 2000.
5. H.L. Ahuja, Business Economics - Micro & Macro - Sultan Chand & Sons, 12th Edition, 2007.

COURSE OBJECTIVES

SBAA120 2	PRINCIPLES OF MANAGEMENT	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To gain knowledge about the basic theories of management.
- ☐ To elaborate the process of various functions of management.
- ☐ To practice management concepts in decision making.

UNIT 1 INTRODUCTION

9 Hrs.

Concept, nature, process and significance of management; Managerial roles and Skills; Development of management through; Classical and neo - classical systems; Contingency approaches: - Robert Owen, Taylor Fayol and Elton Mayo.

UNIT 2 PLANNING

9 Hrs.

Planning - Nature - Importance - Forms - Types - Steps in Planning - Objectives - Policies - Procedures and Methods - Nature and Types of Policies - Decision Making - Process of Decision making - Types of Decisions - Problems involved in Decision - making.

UNIT 3 ORGANIZING

9 Hrs.

Meaning - Types of Organization (Line and Staff, Committees, Projects, Matrix) - Organizational structure - Span of Control - Departmentalization - Informal Organization- Authority - Delegation - Decentralization- Responsibility.

UNIT 4 STAFFING AND DIRECTING

9 Hrs.

Concept of Staffing - Recruitment and Selection - Training and development - Performance Appraisal - Career Development- Leadership: Concept and Styles- Theories of Leadership- Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory.

UNIT 5 CO-ORDINATION

9 Hrs.

Controlling - Meaning, importance -Control Process - Tools and Techniques - Coordination - Need for Co-ordination - Types
- Techniques- Requisites for excellent Co-ordination.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
CO1 - Relate the management functions of planning, organizing, leading, and controlling
CO2 - Understand the importance of decision making in management.
CO3 - Identify organizational structures and effective span of management
CO4 - Distinguish between Authority and Responsibility
CO5 - Determine suitable Control Techniques
CO6 - Formulate Coordination

TEXT / REFERENCE BOOKS

1. C.B Gupta, Management Principles.
2. L.M Prasad, Principles and Practices in Management.
3. Dinkar Pagare, Business Management.
4. P.C. Tripathi & P.N. Reddy, Principles of Management.
5. Weihrich and Koontz, Essentials of Management; Tata McGraw.

COURSE OBJECTIVES

SBAA120 4	ENVIRONMENTAL STUDIES	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand core concepts of eco systems and resources.
- ☐ To demonstrate awareness, knowledge in environmental problem-solving.
- ☐ To practice environmental ethics.

UNIT 1 INTRODUCTION AND ECO SYSTEMS

9 Hrs.

Multidisciplinary Nature of Environmental Studies - Scope and Importance - Concept of **sustainability and Sustainable Development**. Eco systems- Meaning - Structure and function of ecosystem - Energy flow in an ecosystem - **food chains**, (ponds, streams, lakes, rivers, oceans, estuaries).

UNIT 2 NATURAL RESOURCES

9 Hrs.

Renewable and Non-renewable Resources - **Land resources and land use change; Land degradation, soil erosion** and desertification - **Deforestation: Causes and impacts** due to mining, dam building on environment, forests - biodiversity and tribal populations - Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over Water (inter-state).-Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs.

UNIT 3 ENVIRONMENTAL POLLUTION

9 Hrs.

Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution.-Nuclear hazards and human health risks. - **Solid waste management: Control measures of urban and industrial waste. Pollution case studies**.

UNIT 4 ENVIRONMENTAL POLICIES AND PRACTICES

9 Hrs.

Environmental Policies & Practices - Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture 2/2 - Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).

UNIT 5 HUMAN COMMUNITIES AND THE ENVIRONMENT

9 Hrs.

Human population growth: Impacts on environment, human health and welfare. - **Resettlement and rehabilitation of project affected persons; case studies. - Disaster management:** floods, earthquake, cyclones and landslides. - Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.- **Environmental ethics:** Role of Indian and other religions and cultures in environmental conservation.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
 CO1 - Understand the links between human and natural systems
 CO2- Examine the interdisciplinary nature of environmental issues.
 CO3 - Analyze the environmental affairs with a focus on sustainability.
 CO4 - Classify resources and uses.
 CO5 - Appreciate the ethical and cross-cultural environmental policies
 CO6 - Discuss Human communities and environment

TEXT / REFERENCE BOOKS

1. Carson R., Silent Spring. Houghton Mifflin Harcourt, 2002.
2. Gadgil M. & Guha R., This Fissured Land: An Ecological History of India, Univ. of California Press, 1993.
3. Gleeson B. and Low N. (eds.), Global Ethics and Environment, London, Routledge, 1999.
4. Gleick P.H., Water in Crisis. Pacific Institute for Studies in Dev., Environment & Sec.Oxford Univ.Press, 1993.
5. Groom Martha J., Gary K. Meffe and Carl Ronald Carroll, Principles of Conservation Biology, 2006.
6. Grumbine R. Edward and Pandit M.K., Threats from India's Himalaya dams, Science, 2013..
7. McCully P., Rivers no more: the environmental effects of dams, Zed Books, 1996.
8. McNeill, John R., Something New Under the Sun: An Environmental History of the Twentieth Century, 2000.

COURSE OBJECTIVES

SBAA120 5	HUMAN RESOURCE MANAGEMENT	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To acquaint students with the techniques and principles of HRM.
- ☐ To manage human resource of an organization.

UNIT 1 INTRODUCTION

9 Hrs.

Human Resource Management: Concept and Functions, Role, Skills and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System.

UNIT 2 ACQUISITION OF HUMAN RESOURCE

9 Hrs.

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis - job description and job specification; Recruitment - Concept and sources; Selection - Concept and process; test and interview; Placement, induction and orientation.

UNIT 3 TRAINING AND DEVELOPMENT

9 Hrs.

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

UNIT 4 PERFORMANCE APPRAISAL

9 Hrs.

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

UNIT 5 MAINTENANCE

9 Hrs.

Employee health and safety; employee welfare; social security; Employer-Employee relations; grievance overview; handling and redressal; Industrial Disputes: causes and settlement machinery.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Acquire sound knowledge of aspects of Human Resource Management in an organization
CO2 - Demonstrate the process of Acquisition

CO3 - Design Training and Development Programmes

CO4 - Analyze methods of performance appraisal and

compensation
CO5 - Evaluate employer employee relations

CO6 - Explain current law, rules, and regulations related to industrial disputes and settlement Machinery

TEXT / REFERENCE BOOKS

1. Gary Dessler, A Framework for Human Resource Management. Pearson Education.
2. DeCenzo D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning.
4. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
5. Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.

COURSE OBJECTIVES

SBAA120 6	BUSINESS LAW	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To impart basic knowledge of the important business legislation.
- ☐ To comprehend the laws relating to business.
- ☐ To provide awareness on consumer protection.

UNIT 1 INDIAN CONTRACT ACT, 1872: GENERAL PRINCIPLES OF CONTRACT 9 Hrs.

Contract Act -Definition, Classification -Essentials of a Contract -Offer and Acceptance- Consideration -Contractual Capacity
-Free Consent -Legality of Object- Void agreements- Performance of Contract -Modes of Discharge of Contract -Remedies for Breach of Contract.

UNIT 2 INDIAN CONTRACT ACT, 1872: SPECIFIC CONTRACTS 9 Hrs.

Contract of Indemnity and Guarantee - Contract of Bailment and Pledge- Contract of Agency.

UNIT 3 SALE OF GOODS ACT, 1930 9 Hrs.

Contract of sale, meaning and difference between sale and agreement to sell- Conditions and warranties - Transfer of ownership in goods including sale by a non-owner - Performance of contract of sale - Unpaid seller - meaning, rights of an unpaid seller against the goods and the buyer.

UNIT 4 PARTNERSHIP LAWS 9 Hrs.

The Partnership Act, 1932 -. Nature and Characteristics of Partnership - Registration of a Partnership Firms -. Types of Partners - Rights and Duties of Partners - Implied Authority of a Partner - Incoming and outgoing Partners - Mode of Dissolution of Partnership - The Limited Liability Partnership Act, 2008 - Salient Features of LLP - Differences between LLP and Partnership, LLP and Company.

UNIT 5 NEGOTIABLE INSTRUMENTS ACT 1881 9 Hrs.

The Negotiable Instruments Act 1881 - Meaning, Characteristics and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque - Holder and Holder in Due Course, Privileges of Holder in Due Course. - Negotiation: Types of Endorsements - Crossing of Cheque - Bouncing of Cheque.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Demonstrate an understanding of the Legal Environment of Business. CO2 - Identify the fundamental legal principles behind contractual agreements.

CO3 - Describe the legal aspects for creating an agency and the rights and duties of an agent. CO4 - Explain the fundamentals of act of sale of goods.

CO5 - Understand the framework of partnership laws. CO6 - Discuss negotiable instruments act.

TEXT / REFERENCE BOOKS

1. N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & Co. Ltd.
2. RSN Pillai & Bhagavathy Business Law, Sultan Chand & Co. Ltd.
3. Dr. V.K. Agarwal Law of Consumer Protection, Bharath Law House.
4. B.N. Tandon, Principles of Mercantile Law -- Sultan Chand & Co. Ltd.
5. Davar, Mercantile Law -- Sultan Chand & Co. Ltd.

COURSE OBJECTIVES

SBAA130 3	PRINCIPLES AND PRACTICES OF BANKING	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To impart knowledge about the basic principles of the banking.
- ☐ To Practice procedures relating to deposit and credit, documentation, monitoring and control.
- ☐ To gain insight into the rudiments of e-banking.

UNIT 1 INTRODUCTION

9 Hrs.

Origin of banking: definition, banker and customer relationship, General and special types of customers, Origin and growth of commercial banks in India.

UNIT 2 DEPOSITS

9 Hrs.

Banker-Customer Relations -Different Deposit Products - Mandate and Power of attorney; Banker's lien - right of set off. Payment and Collection of Cheque - duties and responsibilities of paying and collecting banker-protection available to paying and collecting banker under NI Act - endorsements - forged instruments - bouncing of cheques and their implications

UNIT 3 BANKING LENDING

9 Hrs.

Principles of lending - various credit Products/ Facilities - working capital and term loans - Credit Appraisal Techniques - Approach to lending; - credit management - credit monitoring -NPA Management - Priority Sector Lending -Factoring, - Ancillary Services: Remittances, Safe Deposit lockers etc.

UNIT 4 BANKING REGULATIONS AND FINANCIAL STABILITY

9 Hrs.

Need and importance of Banking regulation in India, Banking Regulation Act,1949; KYC and AML guidelines, Banking Fraud, Banking Code, BASEL norms, SARFAESI ACT, ARCs, Banking ombudsman scheme; policies with respect to priority sector and MSMEs.

UNIT 5 ELECTRONIC BANKING

9 Hrs.

E banking - Meaning, Benefits, Home banking, Mobile banking, Internet Banking Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash, Payment Banks, NAACH, Rupay cards and Aadhar Based Bridge Payments- Risks in e-banking.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the concept of banking, its significance and functions.
- CO2 - Demonstrate theoretical knowledge on payment and collection of Cheques.
- CO3 - Describe the procedure and precautions to be adopted by bankers while making deposits and lending. CO4 - Discuss the provisions of banking regulations.
- CO5 - Explain the role of e-banking in the modern era. CO6 - Realise the threats in e banking.

TEXT / REFERENCE BOOKS

1. Indian Financial System, M.Y.Khan, Tata McGraw Hill.
2. "Legal and Regulatory Aspects of Banking" by Macmilan Publishers India Ltd.
3. "Banking Theory and Practice" by Dr. P.K. Srivastava, Himalaya Publishing House, Mumbai.
4. "Banking Theory, Law and Practice" by E. Gordon and K. Natarajan, Himalaya Publishing House, Mumbai.
5. "Business Law for management" by K.R. Bylchandani, Himalaya Publishing House, Mumbai.

COURSE OBJECTIVES

SBAA1304	BUSINESS TAXATION	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To make the students to gain Knowledge of the Principles of Indirect Taxation.
- ☐ To highlight the students about Customs duty.
- ☐ To enable the students to gain knowledge of Goods and Services Tax (GST).

UNIT 1 INTRODUCTION

9 Hrs.

Objectives of Taxation - **Canons of Taxation** - Tax system in India - Direct and Indirect Taxes - Meaning and Types - Powers of Union and States to levy taxes.

UNIT 2 CENTRAL EXCISE DUTY

9 Hrs.

Classification - **Levy and Collection of Excise Duty** - Clearance of Excisable goods - Exemption from Excise Duty - **Excise and Small Scale Industries - Excise and Exports** - Demand, Refund, Rebate of Central Excise Duty - Offences and Penalties
- Settlement - Appellate Provisions.

UNIT 3 CUSTOMS DUTY

9 Hrs.

Meaning - **Levy and Collection of Customs Duty** - Organization of the Customs Department - Officers of the Customs - Powers - Appellate machinery - Infringement of the law - Offences and Penalties - Exemption from Duty - Customs Duty Drawback - Duty Free Zones.

UNIT 4 GST - OVERVIEW AND CONCEPTS

9 Hrs.

Background behind implementing GST - The need for GST - Business impact - Benefits of GST - SGST - CGST and IGST - Taxes covered by GST - Definitions - Scope and Coverage Scope of supply - Levy of tax - Rate Structure - Taxable Events.

UNIT 5 GST - ASSESSMENT PROCEEDINGS

9 Hrs.

Return - Refunds - Input Tax Credit - Reverse charge Mechanism, Transitional Provisions composition under GST - Administrative structure of GST - Officers as per CGST Act - Officers as per SGST Act - Jurisdiction - Appointment Powers.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Enable to know about the Tax system in India.

CO2 - Explain the levy, collection methods, offences, penalties and settlement of Central Excise Duty. CO3 - Enlighten about the customs duty levy & collections, exemptions offences and penalties etc. CO4 - Know about the concepts of GST in India.

CO5 - Understand the provisions relating to GST.

CO6 - Describe the procedure of appointment and powers of the officers of GST.

TEXT / REFERENCE BOOKS

1. V.S.Daty, GST-Input Tax Credit, Taxmann Publishers. 2nd Edition.
2. Swetha Jain, GST Law & Practice, Taxmann Publishers.
3. C.A.Anurag Pandey, Law & Practice of GST, Sumedha Publication House.
4. Dr.Vandana Banger, Beginner's, Guide Aadhaya Prakashan Publishers.
5. Dr.M.Govindarajan, A Practical Guide, Centax Publishers.

COURSE OBJECTIVES

SBAA130 5	ELEMENTS OF OPERATIONS RESEARCH	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To understand the concept of Operation Research.
- ☐ To provide solutions for real time problems mathematically.
- ☐ To apply the OR techniques for decision making.

UNIT 1 INTRODUCTION AND LINEAR PROGRAMING PROBLEM (LPP)

9 Hrs.

Introduction to Operations Research, Nature and Scope, Phases of OR, managerial application of Operation Research, limitations of OR. - Linear Programming Problems (LPP), Formulation of LPP, Method of solving LPP- Graphical Method - Simplex Method.

UNIT 2 TRANSPORTATION

9 Hrs.

Transportation Model-Initial Solution by North West Corner Method-Least cost Method and Vogel's Approximation Method (VAM) - Moving towards optimality- Modified Distribution Method. (Special cases: Unbalanced, degeneracy).

UNIT 3 ASSIGNMENT

9 Hrs.

Assignment Problems- Hungarian Algorithm- Formulation and Solution of Minimization and Maximization Problems- Restricted Assignment - Travelling Salesman Problem

UNIT 4 SEQUENCING AND GAME THEORY

9 Hrs.

Sequencing, Johnson's Algorithm, processing of 'n' Jobs through 'm' machines (2 machines and 3 machines) - Game theory, Characteristics, Two persons game, Pure and Mixed Strategies, Saddle Point, Value of the game, Rules of Dominance, Graphical Solutions of 2 x M and N x 2 game

UNIT 5 - REPLACEMENT

9 Hrs.

Replacement problem. Replacement of assets that fails gradually - with and without time value of money consideration, Replacement of assets that fail suddenly, Individual and Group replacement

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Demonstrate coherent knowledge of the underlying principles and concepts in operations research
- CO2 - Describe a real-world problem, given in words and develop it into a mathematical formulation.
- CO3 - Analyse the mathematical tools that are needed to solve optimization problems.
- CO4 - Solve linear programming problems using appropriate optimization techniques, interpret the results obtained
- CO5 - Calculate appropriate time to replace the assets
- CO6 - Propose the best strategy using decision making methods under uncertainty and game theory

TEXT / REFERENCE BOOKS

1. Kapoor. V.K., Problems and Solutions in Operations Research, Sultan Chand & Sons, New Delhi, 2017.
2. Sundaresan. V, Ganapathy. K.S, Ganesan. K., Resource Management Technique, AR Publications, 2015.
3. Hamdy Taha, Operations Research, Pearson Education, 9th Edition, 2014.
4. Sharma J.K, Operations Research, Macmillan Business Books, 5th Edition, 2012.

COURSE OBJECTIVES

SBAA130 6	ORGANISATIONAL BEHAVIOUR	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To help the students to develop cognizance of the importance of human behaviour.
- ☐ To enable students to describe how people behave under different conditions.
- ☐ To provide the students to analyse specific strategic human resources demands for future action.

UNIT 1 INTRODUCTION TO ORGANISATIONAL BEHAVIOUR

9 Hrs.

Introduction to Organizational Behaviour - Importance of Organizational Behaviour - Key Elements of Organizational Behavior, Role of Managers in OB- Interpersonal Roles-Informational Roles- Decisional Roles, Foundations or Approaches to Organizational Behavior, Challenges and Opportunities for OB - Organization Design and Structure, Basic elements of Organization Structure, Types of Organization Design.

UNIT 2 INDIVIDUAL IN THE ORGANIZATION

9 Hrs.

Personality - Concept, Determinants, personality Traits. - Perception - Concept, Process, Distortion, Selectivity, Implications.
- Learning - Theory, Reinforcement Principles, Behavior Modification, Creativity. - Attitude and Values - Formation, Measurement, Change, Beliefs and Values.

UNIT 3 INTERPERSONAL BEHAVIOR AND MOTIVATION

9 Hrs.

Motivation - Theories of Motivation (Maslow, McClelland, McGregor Herzberg, Vroom, Porter & Lawler, Argyris), Implications of Employees. - Stress: Concept - Individual and group stress - coping strategies- Nature and meaning of Interpersonal Behavior, Concept of Self, Transaction Analysis (TA), Benefits and uses of Transactional Analysis, Johari Window Model.

UNIT 4 GROUPS IN THE ORGANIZATION

9 Hrs.

Group - Concepts, Types, Features, Norms & Behavior, Stages, Group Cohesiveness - Communication - Process, Barriers, Networks, Effective Methods. - Leadership - Concept, Theories - Trait, Behavioral, Situational, Contingency, Styles, Managerial Grid - Conflict - Process, Types, Conflict Management.

UNIT 5 ORGANIZATIONAL CULTURE, CHANGE AND DEVELOPMENT

9 Hrs.

Types of Organizational Culture, Socialization Process; Organizational Change Need, change Process, Resistance to Change, Change Agents, Organizational Development & Intervention Strategies - Power and Politics: Power and its Two Faces, Sources of Power, Organizational Politics.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Demonstrate the applicability of the concept of organizational behavior. CO2 - Analyze management issues as related to organizational behavior.

CO3 - Evaluate ethical issues as related to organizational behavior. CO4 - Examine challenges of effective organizational communication.

CO5 - Examine the differences and similarities between leadership, power and management. CO6 - Assess the impact of culture on organizational behavior.

TEXT / REFERENCE BOOKS

1. Luthans, Fred, Organizational Behavior, 11th Edition, McGraw Hill Education, 2008.
2. Robbins, Vohra, Organisational Behaviour, 15th Edition, 2013
3. Mcshane, Steven and Sharma, Radha, Organisational Behaviour, 5th Edition, McGraw Hill Education, 2012.
4. Kinicki and Kreitner, Robert, Organisational Behaviour, 5th Edition, McGraw Hill Education, 2014.

COURSE OBJECTIVES

SBAA1307	FINANCIAL MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To familiarize the students with the principles and practices of financial management.
- ☐ To gain the knowledge on sources of finance.
- ☐ To develop the decision making on financial aspects.

UNIT 1 INTRODUCTION

9 Hrs.

Introduction: Nature of Financial Management: Finance and related disciplines; Objectives :Profit Maximization, Wealth Maximization - Scope of Financial Management - Finance Decision, Finance Manager's Role - Sources of Finance - Time value of money, Risk and return.

UNIT 2 INVESTMENT DECISION

9 Hrs.

Capital Budgeting - Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.

UNIT 3 FINANCING DECISION - CAPITAL STRUCTURE

9 Hrs.

Leverage: Meaning, **Measurement of Financial Leverage Operating** Leverage and Combined Leverage EBIT-EPS analysis- Capital structure -Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, and Traditional Approach). **Determinants of capital structure.**

UNIT 4 FINANCING DECISION - COST OF CAPITAL

9 Hrs.

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of **components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC)**

UNIT 5 DIVIDEND DECISIONS

9 Hrs.

Theories for Relevance and irrelevance of dividend decision for corporate valuation- **Factors determining dividends- Cash and stock dividends- Dividend policies in practice**

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Describe the basic knowledge on financial knowledge. CO2 - Discuss the concept of time value of money.

CO3 - Analyze the leverage effects to form long-term financial policies for business. CO4 - Discuss the factors determining capital structure.

CO5 - Evaluate the various sources of finance.

CO5 - Explain dividend policies followed in the organizations.

TEXT / REFERENCE BOOKS

1. M.Y. Khan & P.K. Jain, Financial Management, 5th Edition, Tata McGraw Hill, 2018.
2. S.N. Maheswari, Financial Management, 6th Edition, Sultan Chand & Sons, 2018.
3. Prasanna Chandra, Financial Management, 8th Edition, Tata McGraw Hill, 2012.
4. I.M.Pandey, Financial Management, 11th Edition, Vikas Publishing, 2015.

COURSE OBJECTIVES

SBAA140 2	COMPANY LAW	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To understand the laws related with corporate.
- ☐ To make the students aware on the recent amendments to Companies Act.

UNIT 1 JOINT STOCK COMPANY

9 Hrs.

Meaning - Kinds Of Companies - Formation- Incorporation - Memorandum Of Association - Contents And Alteration - Doctrine Of Ultra Vires - Articles Of Association - Contents - Distinction Between The Two - Doctrine Of Indoor Management - Prospectus - Contents

UNIT 2 SHARE CAPITAL AND DEBENTURES

9 Hrs.

Meaning of Shares - Kinds of Shares- Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares -Debentures - Meaning-Types.

UNIT 3 MANAGERIAL PERSONNEL

9 Hrs.

Directors- legal position - appointment, removal, rights, duties and powers - qualification -Women Directors Independent Directors - Director Identification Number - Other Key Managerial Personnel -Related Party Transactions.

UNIT 4 MEETING AND RESOLUTION

9 Hrs.

Meeting- Statutory Meeting- Annual General Meeting- Extra ordinary General Meeting- Notice of Meeting-Quorum-Proxy- Board of Directors Meeting-Committee-Types of Committee - Audit Committee-Stake Holders Relationship Committee- Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice.

UNIT 5 WINDING UP OF COMPANY

9 Hrs.

Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types-Members Voluntary Winding up-Creditors Voluntary Winding up. National Company Law Appellate Tribunal.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Demonstrate comprehensive knowledge on company law. CO2 - Describe the features of joint stock company.
- CO3 - Explain the essential documents of the companies.
- CO4 - Discuss the rights, duties and legal position of managerial personnel of companies. CO5 - Evaluate the importance of meetings and Resolutions.
- CO6 - Elaborate the procedure for winding up of companies.

TEXT / REFERENCE BOOKS

1. Kapoor N.D., Business Laws, Sulthan Chand and Sons, New Delhi.
2. Sreenivasan M.R. Business Laws, Margam Publications, Chennai.
3. Shukla M.C. & Gulshan, S.S., Principles of Company Law.
4. Badri Alam S. & Saravanavel, Company Law, Himalaya Publications.
5. Gogna P.P.S., Text Book of Company Law, S.Chand & Co.

COURSE OBJECTIVES

SBAA140 3	FINANCIAL SERVICES	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand the concepts of financial services.
- ☐ To learn about various financial services.
- ☐ To familiarise the role of financial services in the financial system.

UNIT 1 INTRODUCTION

9 Hrs.

.Financial Services - Concept - Objectives-Functions - Characteristics - Financial Services Market - Concept-Constituents- Growth of Financial Services in India-**Financial Services Sector Problems** - Financial Services Environment - The Forces - Players in Financial Markets-Interest Rate Determination - Macro Economic Aggregates in India.

UNIT 2 MERCHANT BANKING AND PUBLIC ISSUE MANAGEMENT

9 Hrs.

Definition - Functions - **Merchant Bankers Code of Conduct** - Public Issue Management - Concept-Functions-Categories of Securities Issue- Mechanics of Public Issue Management - Issue Manager - Role of issue Manager-Marketing of Issue - Underwriting-Types-Benefits -Functions.

UNIT 3 LEASING AND HIRE PURCHASE

9 Hrs.

Lease Financing - definition, characteristics, types of lease, - leasing process - services of the lessor - advantages of leasing
- limitation of lease financing. Hire purchasing - Definition and **Concept of hire purchasing - Rights of Hire Bank**
credit for hire purchase-difference between Hire Purchasing and Lease Finance. -Consumer Finance-
Mechanics-Sources- Modes-Demand for Consumer Finance.

UNIT 4 VENTURE CAPITAL

9 Hrs.

Venture Capital - Characteristics, Stages, Institutions.- Credit Rating System- Growth Factors - **Credit Rating Process**- Global and Domestic Credit Rating agencies.

UNIT 5 FACTORING AND MUTUAL FUNDS

9 Hrs.

Factoring-Mechanism- Functions of a Factor - **Factoring Vs bills discounting- Forfaiting - Mutual Funds** - Types - Legal Aspects - Advantages.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the fundamentals of financial services and players in financial sectors. CO2 - Discuss the functions of financial services.
CO3 - Evaluate different financing methods.
CO4 - Explain the various sources of finance in the market. CO5 - Describe the regulatory framework of financial services. CO6 - Choose the appropriate source of finance.

TEXT / REFERENCE BOOKS

1. Gurusamy S., Essentials of Financial Services, Vijay Nicole Imprints.
2. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services.
3. Meir Kohn, Financial Institutions and Markets, Oxford University Press.
4. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt. Ltd., 2000.
5. Santhanam B., Financial Services, Margam Publications.

COURSE OBJECTIVES

SBAA140 5	ESSENTIALS OF MARKETING	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To provide basic knowledge of concepts, principles, tools and techniques of marketing.
- ☐ To understand the implications of marketing strategies.
- ☐ To gain knowledge on market segmentation and targeting.

UNIT 1 INTRODUCTION

9 Hrs.

Nature, **scope and importance of marketing**; Evolution of marketing; Selling vs Marketing; Classification of Markets.- Marketing environment: concept, importance, and components- Elements of Marketing mix.

UNIT 2 MARKET SEGMENTATION AND CONSUMER BEHAVIOUR

9 Hrs.

Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases.. **Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.**

UNIT 3 PRODUCT AND PRICING

9 Hrs.

Product classifications; Concept of product mix- **Branding, packaging and labeling-** Product-Support Service- Product life- cycle- **New Product Development Process. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies**

UNIT 4 PROMOTION AND CHANNELS OF DISTRIBUTION

9 Hrs.

Promotion: Nature and importance - Promotion mix: advertising, personal selling, public relations & sales promotion- Channels of distribution - Types of distribution channels: Functions of middle men- Wholesaling and retailing: Types of Retailers- e-tailing- Physical Distribution.

UNIT 5 RECENT TRENDS IN MARKETING

9 Hrs.

Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism- Consumer Rights, Consumer Grievance Redressal Forums.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Discuss the traditional and contemporary marketing concepts CO2 - Develop strategies for developing new products and services CO3 - Determine market segments and target customers

CO4 - Formulate suitable promotion mix

CO5 - Examine consumer buying behaviours

CO6 - Evaluate the costs and benefits of marketing channels;

TEXT / REFERENCE BOOKS

1. Rajan Nair, Marketing, Sulthan Chand & Sons, New Delhi.
2. Varshney, Marketing Management, Sulthan Chand & Sons, New Delhi.
3. Chandrasekar K.S., Marketing Management: Text and Cases, Vijay Nicole Imprints.
4. Gandhi J.C., Marketing, Himalaya Publications.
5. Radha, Marketing, Prasanna Publications, Chennai.
6. Santhanam, Marketing, Margham Publications, Chennai.

COURSE OBJECTIVES

SBAA140 6	PRODUCTION MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand the basic concepts of Production Management.
- ☐ To evaluate between Location and Layout.
- ☐ To know about the various Inspection techniques.

UNIT 1 INTRODUCTION TO PRODUCTION MANAGEMENT

9 Hrs.

Introduction to production and production management: Meaning - Definition - Objectives - Characteristics - Types of

Production System - Productivity - Product Design - Process Planning. Production planning and control- Elements,

objectives, stages, requirements, measurement of effectiveness of PPC

UNIT 2 FACILITIES LOCATION AND LAYOUT

9 Hrs.

Introduction to plant location - location need analysis - factors affecting plant location decision - comparison of site location area - Introduction to plant layout - essentials of good plant layout - types of layout - process , product, fixed position , group and cell layout.

UNIT 3 MATERIALS HANDLING AND MAINTENANCE

9 Hrs.

Materials handling - Principles of materials Handling - Materials handling equipment. Maintenance: Types of maintenance, Procedure for maintenance.

UNIT 4 WORK AND METHOD STUDY

9 Hrs.

Work and Method study - Importance of work study - work study procedures - time study - human considerations in work study - Introduction to method study - objectives of method study - steps involved in method study. Work measurement - objectives of work measurement - techniques of work measurement - computation of standard time - allowance - comparison of various techniques.

UNIT 5 INSPECTION

9 Hrs.

Inspection : Objectives - Functions - Centralized and Decentralized Inspection - Quality Control: Objectives - Advantages - SQC (Statistical Quality Control) :Techniques - Benefits - Control Charts - Advantages - X Chart - R Chart - C Chart - P Chart - Quality Circle - Characteristics - Advantages.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the fundamentals of Production

Management CO2 - Evaluate the various types of Location and Layouts

CO3 - Apply knowledge to evaluate Maintenance

Procedures CO4 - Use the various techniques of

Work Measurement CO5 - Develop Statistical Quality Control

CO6 - Analyze and improve the Inspection Procedures

TEXT / REFERENCE BOOKS

1. Aswathappa K. & Shridhar Bhat K., Production and Operations Mgt., 2nd Edition, Himalaya Publishing House, 2010.
2. Goel B.S., Production and Operations Management, 2nd Edition, Pramod Prakashan Publication, 2006.
3. Chary S., Production and Operations Management, 4th Edition, Tata McGraw Hill, 2009.
4. Panneer Selvam, Production and Operations Management, 2nd Edition, Prentice Hall Inc., 2010.
5. Gopalakrishnan. P., Materials Management, 1st Edition, Tata McGraw Hill, 2004.

COURSE OBJECTIVES

SBAA140 7	OFFICE MANAGEMENT	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To familiarize the students with the activities in a modern office.
- ☐ Understand the facilities provided to the staff working in the office.
- ☐ To know the role of secretary in an organisation.

UNIT 1 OFFICE MANAGEMENT - FILING AND INDEXING

9 Hrs.

Office Management: Meaning of office. Functions of office - primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.

Filing and Indexing: Filing and Indexing - Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment.

UNIT 2 MAIL AND MAILING PROCEDURE

9 Hrs.

Meaning and importance of mail, centralization - its advantages, **room equipment and accessories, sorting tables and racks,** letter opener, time and date stamps, postal franking machine, addressing machine - mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail.

UNIT 3 MODERN OFFICE EQUIPMENTS

9 Hrs.

Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, **factors determining office mechanization.** Kind of office machines: **personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, etc.**

UNIT 4 BANKING FACILITIES AND MODE OF PAYMENTS

9 Hrs.

Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer - Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque.

UNIT 5 ROLE OF SECRETARY

9 Hrs.

Definition; **Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications -Modern technology and office communication,** email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. **Maintenance of appointment diary**

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the various administrative systems required in an Office. CO2 - Apply competency in managing banking transactions.

CO3 - Develop effective filing system.

CO4 - Manage office equipment efficiently.

CO5 - Discuss the roles and responsibilities of personal secretary. CO6 - Prepare Agenda and Minutes of Meeting.

TEXT / REFERENCE BOOKS

1. Bhatia R.C. Principles of Office Management, Lotus Press, 1st Edition, 2012.
2. Ghosh Evam Aggarwal: Karyalaya Prabandh, Office Management, Sultan Chand & Sons, 12th Edition, 2015.
3. Chopra R.K., Office Management, Himalaya Publishing House, 10th Edition, 2015.

COURSE OBJECTIVES

SBAA160 3	ENTREPRENEURSHIP ESSENTIALS	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To orient the learner toward entrepreneurship as a career option and creative thinking.
- ☐ To gain the knowledge about the concepts and role of business houses.
- ☐ To identify the sources of new ideas.

UNIT 1 INTRODUCTION

9 Hrs.

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship.

UNIT 2 ENTREPRENEURSHIP AND MSME

9 Hrs.

Concept of business groups and role of business houses and family business in India; the contemporary role models in

Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

UNIT 3 PUBLIC AND PRIVATE SYSTEM

9 Hrs.

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

UNIT 4 SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY

9 Hrs.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT 5 MOBILISING RESOURCES

9 Hrs.

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Understand the nature of entrepreneurship. CO2 - Describe the function of the entrepreneur. CO3 - Build an entrepreneurial business idea.

CO4 - Assess opportunities and constraints for new business ideas.

CO5 - Identify personal attributes that enable best use of entrepreneurial opportunities. CO6 - Design strategies for successful implementation of ideas.

TEXT / REFERENCE BOOKS

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning, 1st Edition, 2012.
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw Hill Education, 8th Edition, 2013.
3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management, Mumbai Himalaya Publishing House, 6th Edition, 2011.
4. Holt, David H. Entrepreneurship: New Venture Creation. Pearson, 2016.

COURSE OBJECTIVES

SBAA1203	INDIAN ECONOMY	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To Understand the features of economic growth and development.
- ☐ To identify the role of industries in economic development.
- ☐ To grasp the major economic problems in India.

UNIT 1 INTRODUCTION

9 Hrs.

Introduction to economic system- Concept and Measures of Development and Underdevelopment - Natural resources - Human Development - population: size, growth rates - rural & urban migration, Human development Index- Composition of national income.

UNIT 2 AGRICULTURE

9 Hrs.

Agriculture - Contribution to economic development - Green Revolution and the two phases of green revolution - Irrigation - Live stock resources - Public Distribution System and Food security -Agricultural Finance - Role of NABARD & RRB's in Rural Credit- Agricultural Marketing.

UNIT 3 INDUSTRY

9 Hrs.

Industry - Large and Small scale Industries - Role of industries in economic development - Industrial licensing policy- FEMA, FERA- MSME- Role of Public sector enterprisers in India's industrialization. Financial Sector: Sources of Finance - Foreign Trade and balance of trade and Balance of Payments; Role of FDI.

UNIT 4 POLICY REGIMES

9 Hrs.

The evolution of planning - Economic development under Five Year Plans - New Economic Reforms- Indian Economic Policies- Monetary and Fiscal policies.

UNIT 5 INFRASTRUCTURE AND CONTEMPORARY CONCEPTS

9 Hrs.

Infrastructure - Types- Role in Economic development - Inflation: Causes of rising and falling inflation, inflation and interest rates -Unemployment - Brain Drain - Labour market and its interaction with production system.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the basic characteristics of economic growth and development in India. CO2 - Reflect the sectoral trends and issues.

CO3 - Discuss the Structural Changes in Indian economy. CO4 - Analyze the new economic policies.

CO5 - Determine the Role of infrastructure in Economic Development. CO6 - Elaborate the contemporary issues in Indian economy.

TEXT / REFERENCE BOOKS

1. Ashwani Mahajan, Indian Economy, S.Chand, 72nd Edition, 2016.
2. Ramesh Singh, Indian Economy, McGraw Hill Education, 9th Edition, 2017.
3. Sankarganesh Karuppiiah, Indian Economy Key Concepts, 5th Edition, 2017.
4. Uma Kapila, Indian Economy Performance and Policies, 19th Edition, 2017.
5. Ishwar C Dhingra, March of the Indian Economy, Heed Publications Pvt. Ltd, 2016.

COURSE OBJECTIVES

SBAA130 1	CORPORATE ACCOUNTING	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand the concepts of corporate accounting.
- ☐ To obtain knowledge of issue and redemption of shares and Debentures.
- ☐ To learn the techniques of preparing the financial statements.

UNIT 1 ISSUE OF SHARES AND DEBENTURES

9 Hrs.

Issue of shares - various kinds of shares - Forfeiture - Re-issue - Issue of Debentures - Underwriting of Debentures - Shares -

UNIT 2 REDEMPTION OF PREFERENCE SHARES

9 Hrs.

Redemption of Preference Shares - Redemption of Debentures - Acquisition of Business - Profits Prior to Incorporation.

UNIT 3 COMPANY FINAL ACCOUNTS

9 Hrs.

Preparation of Company Final Accounts as per Companies Act 2013 - Computation of Managerial Remuneration.

UNIT 4 VALUATION OF GOODWILL AND SHARES

9 Hrs.

Goodwill - Meaning, Definition - Valuation of Goodwill - Methods of Valuation of Goodwill - Valuation of Shares - Various Methods of Valuation of Shares.

UNIT 5 INTERNAL RECONSTRUCTION

9 Hrs.

Alteration of Share Capital - Capital Reduction - Internal Reconstruction - Methods of Internal Reconstruction.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the basic concepts of accounting for corporate.
- CO2 - Demonstrate proficiency in accounting treatment of issue and redemption of shares and debentures.
- CO3 - Explain the process of underwriting of shares and debentures.
- CO4 - Prepare the final accounts of company.
- CO5 - Evaluate the goodwill and shares of a business.
- CO6 - Discuss the practical applications of Internal Reconstruction.

TEXT / REFERENCE BOOKS

1. R.L.Gupta, Advanced Accountancy, Sultan Chand & Sons.
2. Jain & Narang, Advanced Accountancy, Kalyani Publishers.
3. Reddy & Murthy, Corporate Accounting, Margham Publication.
4. M.A.Arulanandam and K.S.Raman, Advanced Accountancy, Himalaya Publications.

SBAA300 1	PRACTICAL AUDITING	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To learn principles and practices of auditing.
- ☐ To understand the procedures of vouching and verification.
- ☐ To assess the financial statements.

UNIT 1 INTRODUCTION

9 Hrs.

Definition of Audit - Difference between Auditing and Accountancy - Scope of Auditing - Objectives of Auditing, Types of Audit- Materiality in Auditing, Efficiency Audit - Propriety Audit - Techniques of Auditing- Standards of Auditing. Audit Plan - Audit Programmes - Audit Note Book- Audit working Papers

UNIT 2 INTERNAL CHECK AND INTERNAL CONTROL

9 Hrs.

Meaning of Internal Check- Nature and Scope of Internal Audit - Financial Vs Operational Audit - Internal Control, Nature and Scope Verification of Evidence - Detailed Checking Vs Sample Checking Internal Audit and Statutory Audit.

UNIT 3 VOUCHING AND VERIFICATION

9 Hrs.

Vouching- Meaning and Significance - Vouching of Cash Transactions - Trading Transactions - Capital and Revenue Expenditure; Verification and Valuation of Assets and Liabilities - Depreciation and Reserves - Meaning - Depreciation of Wasting Assets.

UNIT 4 APPOINTMENT AND REMOVAL

9 Hrs.

Appointment of Auditor - Appointment of First Auditor filling of Casual Vacancy- Ceiling on Number of Audits-Appointment of Auditor of Government Company - Auditors Remuneration - Removal of Auditors- Qualifications and Disqualifications, Powers and Duties of Auditors / Liabilities of Auditors.

UNIT 5 FINANCIAL STATEMENT AUDIT

9 Hrs.

Special Considerations in Company Audit - Preservation of Financial Statements - Audit of Share Capital - Audit of Dividends and Debentures- EDP in Auditing.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Discuss the principles and procedure of auditing. CO2 - Explain the tools, techniques and procedure of audit.

CO3 - Evaluate the techniques for internal check and internal control. CO4 - Develop knowledge on vouching and verification.

CO5 - Describe the duties, responsibilities and liabilities of a company auditor. CO6 - Design a plan for company audit.

TEXT / REFERENCE BOOKS

1. B.N. Tandon Practical Auditing, S.Chand & Co., New Delhi, 2016.
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai, 2012.
3. R.G. Saxena, Principles and practice of Auditing, Himalaya Publishing House, Mumbai, 2014.
4. Dinakar Pagare, Practical auditing, Sultan Chand & Sons, New Delhi, 2017.

**COURSE
OBJECTIVES**

SBAA300 4	FUNDAMENTALS OF FINANCIAL MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To familiarize the students with the principles and practices of financial management.
- ☐ To gain the knowledge on sources of finance.
- ☐ To develop the decision making on financial aspects.

UNIT 1 INTRODUCTION

9 Hrs.

Introduction: Nature of Financial Management: Finance and related disciplines; Objectives : Profit Maximization, Wealth Maximization - Scope of Financial Management - Finance Decision, Finance Manager's Role - Sources of Finance - Time value of money, Risk and return.

UNIT 2 INVESTMENT DECISION

9 Hrs.

Capital Budgeting - Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.

UNIT 3 FINANCING DECISION - CAPITAL STRUCTURE

9 Hrs.

Leverage: Meaning, Measurement of Financial Leverage Operating Leverage and Combined Leverage EBIT -EPS analysis- Capital structure -Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, and Traditional Approach). Determinants of capital structure.

UNIT 4 FINANCING DECISION - COST OF CAPITAL

9 Hrs.

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC).

UNIT 5 DIVIDEND DECISIONS

9 Hrs.

Theories for Relevance and irrelevance of dividend decision for corporate valuation- Factors determining dividends- Cash and stock dividends- Dividend policies in practice.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Describe the basic knowledge on financial knowledge. CO2 - Discuss the concept of time value of money.

CO3 - Analyze the leverage effects to form long-term financial policies for business. CO4 - Discuss the factors determining capital structure.

CO5 - Evaluate the various sources of finance.

CO5 - Explain dividend policies followed in the organizations.

TEXT / REFERENCE BOOKS

1. M.Y. Khan & P.K. Jain, Financial Management, 5th Edition, Tata McGraw Hill, 2018.
2. S.N. Maheswari, Financial Management, 6th Edition, Sultan Chand & Sons, 2018.
3. Prasanna Chandra, Financial Management, 8th Edition, Tata McGraw Hill, 2012.
4. I.M.Pandey, Financial Management, 11th Edition, Vikas Publishing, 2015.

COURSE OBJECTIVES

SBAA3006	INSURANCE MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand the concept of risk.
- ☐ To acquire specialized knowledge of law and practice relating to Insurance.
- ☐ To know about the regulatory environment.

UNIT 1 CONCEPTUAL FRAMEWORK AND FUNDAMENTAL PRINCIPLES

9 Hrs.

Concept- Perils and Risks - Classification of Risks - Need for Insurance - Nature and Working of Insurance- Types - Importance - Role of Insurance - Types of Insurance- Differentiation, Insurance and and Wager - Disclosure - Moral Hazards

UNIT 2 INSURANCE POLICY TYPES

9 Hrs.

Nature of Life Insurance- Life Insurance Policies- Annuities - Group Policies - Master Policy- Contract First Premium - Renewal - Mode of Premium Payment - Limited Period Payment and Single Premium - Lapse & Revival - Paid Up Policy - Deferment Period - Nomination & Assignment of Policy - Bonus - Surrender Value. General Insurance: Concept and Need- Features - Fire Policy- Marine Insurance- Motor Vehicle and Third Party Insurance- Health & Mediclaim.

UNIT 3 INSURANCE CONTRACT AND INDIAN MARKET CONDITIONS

9 Hrs.

Nature of Insurance Contract - Features of Insurance Contract - Types of Insurance - Concept of Intermediaries - Market Players and their Roles - Agents, Brokers, Surveyors & Loss Assessors, Health Third Party Administrators, Certification of Insurance Professionals, Training Organizations.

UNIT 4 REGULATORY ENVIRONMENT - SPECIFIC LEGISLATIONS

9 Hrs.

Regulation of Insurance Business, Insurance Act, Insurance Regulatory and Development Act, Powers and Functions of IRDA, Relevant Regulations and Guidelines issued by IRDA, Licensing, Audit & Supervision, Investments, Amalgamation and Transfer, Grievance Redressal, Ombudsmen, Rural and Social Sector obligations, Micro Insurance, Financial inclusion, Product Approval.

UNIT 5 INSURANCE CUSTOMERS

9 Hrs.

Individual and Corporate Insurance Customers - Nature of Insurance Customers: Mind Set as to Insurance: Investment or Risk Management - Compulsion Vs Voluntarism- Ethical Behavior - Risk Management Attitude: Avoidance, Prevention, Reduction, Retention or Transfer- Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
CO1 - Understand the concepts of risk mitigation.
CO2 - Discuss concept and framework of Insurance.

CO3 - Describe the operations of life and general Insurance.
CO4 - Demonstrate knowledge of insurance contracts.

CO5 - Explain the legislations and the regulatory environment of insurance business.
CO6 - Develop skills to facilitate insurance products.

TEXT / REFERENCE BOOKS

- Gupta P.K. Insurance and Risk Management, Himalaya Publishing House, 2nd Edition, 2018.
- S.C.Das & S.C.Sahoo, Insurance Management, Himalaya Publishing House, 2009.
- R.Keshavanathan, Banking and Insurance Management, Arise Publishers and Distributors, 2009.
- Neelam. C.Gulhati,,Principles Of Insurance Management: A Special Focus On Developments In Indian Insurance Sector Pre And Post Liberalisation, Excel Books, 2009.

COURSE OBJECTIVES

SBAA3009	CORPORATE GOVERNANCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To gain an understanding of the Corporate Governance.
- ☐ To know the corporate governance practices of an organization.
- ☐ To create an awareness on problems associated with governance.

UNIT 1 INTRODUCTION

9 Hrs.

Understanding a Corporation and its facets- Corporation as a Complex Adaptive System- Governance types- Governance and Management-Governance theories-Separation of Ownership and Control-Instances of good and bad governance practices.

UNIT 2 BOARD OF DIRECTORS

9 Hrs.

Directors vis-à-vis monitoring a corporation- Directors in historical perspective- Types of Directors - Board Committees and Chairman: Separation OF CEO & Board Chairman post - Nomination Committee - Board Selection - Boards Performance.

UNIT 3 PRACTICES

9 Hrs.

Executive Compensation: Role of Remuneration Committee - Human Side of Governance - Financial Oversight and Audit Mechanisms : Audit Committee - Disclosure mechanisms - Role of SEBI.

UNIT 4 CORPORATE CONDUCT AND GOVERNANCE

9 Hrs.

Important Corporate Governance codes and Principles in India- Best Governance practices- Reasons for Corporate Misconduct - Whistle Blower's Protection - Factors Responsible for Obstructing Effective Corporate Governance Practices - Corporate Fraud: significant cases.

UNIT 5 HR PERSPECTIVE OF CORPORATE GOVERNANCE

9 Hrs.

Personal and Interpersonal governance-Integration of Employees, Owners and directors-Employees: Compensation and Ownership-Future directions of Corporate Governance- Governance issues in Entrepreneurial Firms: Unique issues among entrepreneurial forms - Choosing Board of Directors and Venture capitalists.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand conceptual and theoretical foundations of corporate governance
CO2 - Discuss the role of Board of directors and other stakeholders
CO3 - Assess the effective practices in Corporate Governance
CO4 - Describe Corporate Governance codes
CO5 - Analyze significant cases of corporate frauds and misgovernance
CO6 - Evaluate the governance of a company from HR perspective

TEXT / REFERENCE BOOKS

1. Kesho Prasad, Corporate Governance, Prentice Hall India, 2013.
2. Robert Ian Tricker, Corporate Governance: Principles, Policies and Practices, Oxford Publishers, 2012.
3. JayatiSarkar & SubrataSarkar, Corporate Governance in India, Sage Publications, 2012.
4. Corporate Governance, IICA, Taxmann, 2015.

COURSE OBJECTIVES

SBAA301 1	ENTREPRENEURSHIP ESSENTIALS	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To orient the learner toward entrepreneurship as a career option and creative thinking
- ☐ To gain the knowledge about the concepts and role of business houses
- ☐ To identify the sources of new ideas

UNIT 1 INTRODUCTION

9 Hrs.

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; **Dimensions of entrepreneurship**: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

UNIT 2 ENTREPRENEURSHIP AND MSME

9 Hrs.

Concept of business groups and **role of business houses and family business in India**; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

UNIT 3 PUBLIC AND PRIVATE SYSTEM

9 Hrs.

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund

UNIT 4 SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY

9 Hrs.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

UNIT 5 MOBILISING RESOURCES

9 Hrs.

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be

able to CO1 - Understand the nature of entrepreneurship. CO2 - Describe the function of the entrepreneur. CO3 - Build an entrepreneurial business idea.

CO4 - Assess opportunities and constraints for new business ideas.

CO5 - Identify personal attributes that enable best use of entrepreneurial opportunities. CO6 - Design strategies for successful implementation of ideas.

TEXT / REFERENCE BOOKS

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning, 1st 2012.
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw Hill Education, 8th Edition, 2013.
3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House, 6th Edition, 2011.
4. Holt, David H. Entrepreneurship: New Venture Creation, Pearson, 2016.

COURSE OBJECTIVES

- ☐ To understand the concepts and principles of Relationship marketing
- ☐ To appreciate the role and changing face of CRM as an IT enabled function,
- ☐ To enable managing Customer Relationship.

UNIT 1 INTRODUCTION

9 Hrs.

Definitions - Concepts of relationship Management - Evolution - Transactional Vs Relationship Approach - Evaluation of Customer Relationship Management (CRM) - Customer Loyalty Level Agreements

- CRM Success Factors and Levels of Services - Service -

SBAA3016	RELATIONSHIP MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

UNIT 2 UNDERSTANDING CUSTOMER

9 Hrs.

Customer Life Cycle - Customer information Database - Customer Profile Analysis - Customer perception, Expectations analysis - Customer behavior in relationship perspectives; individual and group customer's - Customer life time value - Selection of Profitable customer segments.

UNIT 3 CRM STRUCTURES

9 Hrs.

Elements of CRM - CRM Process - Strategies for Customer acquisition - Retention and Prevention of defection - Models of CRM - CRM road map for business applications.

UNIT 4 CRM PLANNING AND IMPLEMENTATION

9 Hrs.

Strategic CRM planning process - Implementation issues - CRM Tools- Analytical CRM - Operational CRM - Call center management - Role of CRM Managers.

UNIT 5 TRENDS IN CRM

9 Hrs.

e- CRM Solutions - Data Warehousing - Data mining for CRM - an introduction to CRM software packages. Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Understand the strategic customer acquisition.

CO2 - Develop customer relations, acquire new customers. CO3 - Examine the importance of customer relations.

CO4 - Evaluate strategic and tactical issues involved in customer relationship management. CO5 - Assess the role of information and communication technologies in relationship marketing. CO6 - Discuss the Customer Relationship Techniques.

TEXT / REFERENCE BOOKS

1. G.Shainesh, Jagdish, N.Sheth, CRM Strategic Prespective, Macmillan, 2005.
2. Alok Kumar et al, CRM: Concepts and applications, Biztantra, 2008.
3. H.Peeru Mohamed and A.Sahadevan, Customer Relation Management, Vikas Publishing.
4. Jim Catheart, The Eight Competencies of Relationship selling, Macmillan India, 2005.

COURSE OBJECTIVES

SFA1602	AUDITING AND ASSURANCE	L	T	P	Credits	Total Marks
		6	1	0	3	100

- ☐ To develop an understanding of the concepts in auditing in an automated environment.
- ☐ To appreciate audit sampling and analytical procedures.
- ☐ To prepare audit reports for different entities.

UNIT 1 AUDIT IN AN AUTOMATED ENVIRONMENT

9 Hrs.

Key features - Impact of IT related Risks - Impact on Controls - Internal Financial Controls as per Regulatory requirements - Types of Controls - Audit approach - Understanding and documenting Automated environment - Testing methods, data analytics for audit, assessing and reporting audit findings.

UNIT 2 AUDIT SAMPLING AND ANALYTICAL PROCEDURES

09 Hrs.

Meaning - Designing - Types of sampling - Sample Size - selection method - Meaning - nature - purpose and timing of analytical procedures - Substantive analytical procedures - Designing and performing analytical procedures prior to Audit - investigating the results of analytical procedures.

UNIT 3 AUDIT OF ITEMS OF FINANCIAL STATEMENTS

9 Hrs.

Audit of sale of Products and Services - Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments etc. - Audit of Purchases, Employee benefits expenses, Depreciation, Interest expense, Expenditure on Power & Fuel, Rent, Repair to building etc.)

UNIT 4 THE COMPANY AUDIT AND AUDIT REPORT

09 Hrs.

Eligibility - Qualifications - Disqualifications - Appointment - Removal of auditors - Remuneration - Powers and duties of auditors - Branch audit - Joint audit - Audit and Auditors and Rules - Audit Report - basic elements - Types of Modified Opinion - Circumstances - Qualification - Disclaimer - Adverse opinion - Nature of Comparative Information - Corresponding Figure - Comparative Financial Statements.

UNIT 5 AUDIT OF BANKS AND OTHER ENTITIES

09 Hrs.

Understanding of accounting system in Banks - Audit Approach - Audit of Revenue items - Advances and NPAs - Audit of Different Types of Entities - Appointment of Auditor - Audit Procedure - Audit Report - Government - Local bodies and not - for - profit organizations - Partnership Firms - Audit of different type of undertakings - LLPs.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
 CO1 - Discuss the procedure of auditing in automated environment. CO2 - Explain audit sampling and analytical procedures.
 CO3 - Evaluate the techniques for auditing financial statements. CO4 - Understands company audit.
 CO5 - Prepare audit report.
 CO6 - Design a plan for audit of Banks and other entities.

TEXT / REFERENCE BOOKS

1. CA Surbhi Bansal, Auditing & Assurance, Best Word Publications, 2018.
2. CA Pawan Kumar K.Ch, Auditing & Assurance, S. Chand Publications, 2013.
3. CAG. Sekar and CA B.Saravanaprasath, Auditing & Assurance, Wolters Kluwer, Gurgaon, Hariyana, 2018.
4. CA Panaj Garg, Auditing & Assurance, Taxmann, 2018.

COURSE OBJECTIVES

SBAA702 3	CONFLICT MANAGEMENT AND NEGOTIATION	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To develop and articulate a biblically based philosophy for conflict resolution both personally and professionally
- ☐ To identify key forces in conflict and conflict resolution.
- ☐ To understand the roles of negotiation in minimize conflicts.

UNIT 1 INTRODUCTION TO CONFLICT MANAGEMENT

9 Hrs.

Conflict: Meaning, need, types of conflict, patterns, levels, traditional and modern approaches to conflict, functional and dysfunctional conflicts; constructive and destructive conflict, conflict process, sources of conflict, consequence of conflict.

UNIT 2 MANAGING CONFLICTS

9 Hrs.

Conflict management strategies; approaches to conflict management, four myths about conflict, team conflict, cultural influences in conflict; resolving conflicts - strategies and systems; organizational systems for dealing with conflict; cross - cultural differences in approaches to conflict, managerial skills and competences for effective conflict resolution.

UNIT 3 DEALING WITH CONFLICT

9 Hrs.

Understanding individual styles for handling Inter Personal Conflict, Importance of Emotional Intelligence, strategies to resolve organizational conflict, effective listening and dialogue skills, humor and conflict resolution, Conflict resolution and Cost: Conflict resolution models. Assessing the cost of workplace conflict.

UNIT 4 INTRODUCTION TO NEGOTIATION

9 Hrs.

Elements of Negotiation, Multiparty Negotiations, Stages of Negotiation Process; Levels of Negotiation; Issues for Negotiation Preparation for Negotiations, Types, strategies and tactics in negotiation. Bargaining & Negotiation: Differences and similarities. BATNA, Context of Mediation, Conciliation, Arbitration; Principles of persuasion; Persuasion Strategy and its effectiveness, Effective Negotiation: Mutual Trust and Understanding; Challenges for effective negotiators.

UNIT 5 MANAGING NEGOTIATIONS

9 Hrs.

Managing Negotiations in the following Contexts: Cross Functional Coordination; Marketing Relations; International Business; Labour-Management Relations; Intangibles in Negotiation: Power; Time and Information; Post Negotiation Phase; Ethical Considerations in Negotiation.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the central concepts of conflict and negotiation.
- CO2 - Familiarize the learners with the impact of conflict in the industrial relations environment.
- CO3 - Know the procedural stages leading up to possible litigation.
- CO4 - Recognize how cultural and gender differences impact communication and conflict resolution.
- CO5 - Identify mediation and negotiation strategies for their effective pursuit.
- CO6 - Discuss ethical issues in negotiation techniques and strategies.

TEXT / REFERENCE BOOKS

- Lewicki J. Roy, Saunders M. David, Berry Bruce, Negotiation, McGraw Hill, 6th Edition, 2016.
- UdaiPareek, Understanding Organizational Behaviour, Oxford Press, 3rd Edition 2013.
- Carrell. R. Michael & Heavrin Christina Heavrin, Negotiating Essentials: Theory, Skills, and Practices, Pearson Education, 1st Edition, 2008.
- Cohen, S. Negotiating Skills for Managers, McGraw Hill Professional, 1st Edition, 2002.

SBAA511 3	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

2. Paul A. Samuelson and William D. Nordhaus, Economics, 18th Edition, Tata McGraw Hill, 2015.
3. William Boyes and Michael Melvin, Textbook of economics, Biztantra, 2016.
4. Karl E. Case and Ray C. fair, Principles of Economics, 6th Edition, Pearson Education Asia, New Delhi, 2018.

SBAA511 5	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.

COURSE OBJECTIVES

SBAA110 2	FINANCIAL ACCOUNTING	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To acquire conceptual knowledge of the financial accounting.
- ☐ To impart skills for recording various kinds of business transactions.
- ☐ To gain efficiency in preparation of basic financial statements.

UNIT 1 INTRODUCTION

9 Hrs.

Meaning and Scope of Accounting- Objectives of Accounting- Basic Accounting Concepts-Accounting Transactions- Double Entry Book Keeping - Journal -Ledger- Preparation of Trial Balance- Preparation of Cash Book.

UNIT 2 FINAL ACCOUNTS

9 Hrs.

Preparation of Final Accounts of a Sole Trading Concern - Adjustments -Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

UNIT 3 RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT

9 Hrs.

Classification of Errors - Rectification of Errors - Preparation of Suspense Account - Bank Reconciliation Statement - Need and preparation.

UNIT 4 DEPRECIATION AND INSURANCE CLAIMS

9 Hrs.

Depreciation- Meaning- Causes -Types -Straight Line method- Written down value method-Concept of useful life under Companies Act, 2013- Insurance Claims - Calculation of Claim Amount-Average Clause.

UNIT 5 SINGLE ENTRY SYSTEM

9 Hrs.

Meaning and Features of Single Entry System -Defects- Difference between Single Entry and Double Entry System- Methods of Calculation of Profit - Statement of Affairs Method- Conversion Method.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the principles and concepts of financial accounting. CO2 - Interpret and analyze financial statements.
- CO3 - Calculate depreciation.
- CO3 - Evaluate Independently reconciliation of accounts. CO4 - Estimate the claim amount on Insurance.
- CO5 - Differentiate between single entry and double entry system of book keeping.

TEXT / REFERENCE BOOKS

1. Gupta R.L. & Gupta,V.K. Advanced Accounting Vol. I, Sulthan Chand & Sons,13th Edition, 2018.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, 12th Edition, 2014.
3. Reddy T.S. & Murthy A, Financial Accounting, Margham Publications, 2012.
4. Shukla & Grewal, Advanced Accounting, S.Chand & Co., 2018

SBAA250 1	MS-OFFICE LAB	L	T	P	Credits	Total Marks
		0	0	2	1	100

I. MS WORD

Creating Business Documents using the following facilities:

1. Text Manipulations
2. Usage of Numbering, Bullets, Footer and Headers
3. Usage of Spell check, Find & Replace
4. Text Formatting
5. Picture insertion and alignment
6. Creation of documents, using templates
7. Mail Merge Concepts
8. Copying Text & Pictures from Excel

II. MS-EXCEL

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression using the following facilities:

9. Cell Editing
10. Usage of Formulae and Built-in Functions
11. Data Sorting (both number and alphabets)
12. worksheet Preparation
13. Drawing Graphs
14. Usage of Auto Formatting

III. MS-POWER POINT

Creating Business Presentations using following facilities

15. Inserting Tables, Images, texts, Symbols, Clip arts, Pictures, and New Slides
16. Frame movements of the above
17. Preparation of Organization Charts
18. Presentation using Wizards
19. Usage of design templates Slides,
20. Design; Transition; Animation; and Slideshow

**COURSE
OBJECTIVES**

SBAA140 4	INCOME TAX LAW AND PRACTICE	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand the provisions of Income Tax Act.
- ☐ To create awareness on Tax Assessment Procedures.
- ☐ To know about Tax Planning.

UNIT 1 INTRODUCTION

9 Hrs.

Meaning of Income - **Canons of taxation and the Income tax act** - Important definitions under the income tax act - scope of total income - residential status - income exempt from tax.

UNIT 2 INCOME FROM SALARY

9 Hrs.

Definition-Allowances- Valuation of perquisites- Deductions from Salary- Gratuity- Pension-**Commutation of Pension**- LeaveSalary-ProfitsinlieuofSalary-Provident Funds-DeductionsunderSec.80.

UNIT 3 INCOME FROM HOUSE PROPERTY AND BUSINESS OR PROFESSION

9 Hrs.

Income from house property - definition of annual value - deductions from annual value - computation under different circumstances. Income from business or profession - Allowable and not allowable expenses-General deductions - principles
- **Computation of income from business or profession** (Excluding Provision relating to depreciation).

UNIT 4 INCOME FROM CAPITAL GAINS AND OTHER SOURCES

9 Hrs.

Income under capital gains - short term, long - term capital gains -Exempted capital gains - Computation of capital gains. Income from other sources - as a residuary head of income - their computation - grossing up - deductions in computing income under this head and other related provisions.

UNIT 5 CLUBBING OF INCOME

9 Hrs.

Clubbing of income- set off - carry forward and set off - **Permissible deductions from gross total income**- Sec 80C to Sec 80 U (simple problem only).

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Explain the sections and provisions of Income tax Act.
- CO2 - Examine the basic concepts of tax rates, liability, penalties and prosecution.
- CO3 - Distinguish taxable income and exempted income.
- CO4 - Determine the individual status.
- CO5 - Compute individual tax and deductions.
- CO6 - Recognise the opportunities for tax saving.

TEXT / REFERENCE BOOKS

1. T.S.Reddy & Y.Harry Prasad Reddy, Income Tax Law and Practice, Margham Publications.
2. Gaur V.P. & Narang D.B., Income Tax Law and Practice, Kalyani Publishers.
3. Vuinod K Singhania and Kapil Singhania, Direct Taxes, Taxman Allied Services Pvt. Ltd.
4. N. Hariharan, Income Tax Law and Practice, Tata McGraw Hill publishing Co. Ltd, New Delhi.

**COURSE
OBJECTIVES**

SBAA150 1	COST ACCOUNTING	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand the basic principles of costing.
- ☐ To impart knowledge of preparing cost sheet.
- ☐ To familiarise with Cost controlling techniques.

UNIT 1 INTRODUCTION

9 Hrs.

Introduction, Meaning and Definition, Costing and Cost Accounting, Objectives of Costing, Comparison between Financial Accounting and Cost Accounting, ~~Cost Accounting and Cost Accounting~~

UNIT 2 COST SHEET - TENDERS AND QUOTATIONS

9 Hrs.

Cost Concepts -Classification of Costs, Cost Unit, Cost Center, Elements of Cost, **Preparation of Cost Sheet - tenders and Quotations**

UNIT 3 MATERIAL

9 Hrs.

Meaning - Types -Direct Materials -Indirect Material -Material Control -Purchasing Procedure, Store Keeping -Techniques of Inventory Control - Documents used in Material Accounting -**Methods of Pricing Material Issues** - FIFO, LIFO, Weighted Average Price Method and Simple Average Method; Problems.

UNIT 4 LABOUR COST CONTROL

9 Hrs.

Labour Cost Control - Timekeeping - Normal, Abnormal and Idle time - **System of Wage Payments**, Time rates and Piece rates-Halsey Plan- Rowan Plan - Labour turnover

UNIT 5 OVERHEADS

9 Hrs.

Meaning of Overheads - Classification. Allocation, Apportionment and Absorption - Accounting and Control of Overheads - Manufacturing - Administration, Selling and Distribution -**Primary and Secondary Distribution** - Machine Hour rate.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Discuss the concepts in cost accounting.

CO2 - Classify various costs and overheads in an organisation. CO3 - Estimate the total cost incurred for making a product.

CO4 - Prepare cost sheet.

CO5 - Describe the material controlling techniques. CO6 - Compute labour remuneration and incentives.

TEXT / REFERENCE BOOKS

1. Agarwal, M.L. Cost Accounting. Bangalore: Sahitya Bhavan.
2. Dr. Maheswari S.N - Advanced Cost Accounting, Sultan Chand & Sons.
3. Jain & Narang. Cost Accounting. New Delhi: Kalyani Publisher.
4. Khanna, Pandey & Ahuja. Practical Costing. New Delhi: S.Chand.
5. T.S.Reddy and Murthy, Cost accounting, Margham Publications.

**COURSE
OBJECTIVES**

SBAA300 3	CAPITAL MARKET	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To familiarize the students with the nature and functioning of the capital market.
- ☐ To enable them to learn management of investments.
- ☐ To comprehend the recent trends in the capital market.

UNIT 1 INTRODUCTION

9 Hrs.

Financial System - Structure of Indian financial system - money market and capital market - Instruments in capital market: equity shares, preference shares, debentures, bonds, Govt. securities, and new instruments - SEBI Guidelines relating to Capital markets - **Recent developments in the Indian Capital market.**

UNIT 2 PRIMARY AND SECONDARY MARKETS

9 Hrs.

Primary market: Definition and functions - **Methods of New issues** - Right issue - bonus issue ; Secondary Market: Types of brokers and speculators - Bulls, bears, stags and lame duck. Stock exchanges in India - BSE ,NSE- Origin- organization.-, Basis of Sensex, Nifty.

UNIT 3 LISTING OF SECURITIES

9 Hrs.

Listing of securities - Process - Trading mechanism- Block and Bulk deals - steps in buying and selling securities - Trading in dematerialized securities- Depository system - Depositories in India.

UNIT 4 SECURITIES MARKET INTERMEDIARIES

9 Hrs.

Role and Functions: Merchant Bankers, Stock Brokers, Syndicate Members, Registrars and Transfer Agents, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Investment Advisers, **Research Analysts**, Market Makers, Credit Rating Agencies.

UNIT 5 REGULATION OF CAPITAL MARKETS

9 Hrs.

The Securities and Exchange Board of India (SEBI) - Constitution, powers, functions and role of SEBI in regulating the primary and secondary markets - Investor protection.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Describe the characteristics of capital market.

CO2 - Explain the constitution, powers and functions of SEBI.

CO3 - Identify the process of listing of securities.

CO4 - Describe the roles and functions of securities market intermediaries.

CO5 - Understand the regulatory framework of capital markets.

CO6 - Trading in stock exchanges.

TEXT / REFERENCE BOOKS

1. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi, 2015.
2. Gordon .E and Natrajan K. 'Indian Financial System', Himalaya Publishing House, 1st Edition, 2015.
3. Pathak . B, 'Indian Financial System', Pearson India Pvt. Ltd , 5th Edition ,2018.
4. Khan M.Y., Indian Financial System, Tata McGraw Hill Company, 8th Edition 2013.
5. Kevin, Securities Analysis and Portfolio Management , PHI Learning, 2012.
6. Bhalla V.K., Investment Management, 19th Edition, S. Chand & Company Pvt. Ltd., 2013.

**COURSE
OBJECTIVES**

SBAA3010	SECURITIES LAW	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To equip the students to understand the law relating to securities
- ☐ To impart securities contract regulations and intermediaries
- ☐ To familiarise knowledge on listing of securities

UNIT 1 INDIAN FINANCIAL SYSTEM AND SECURITIES CONTRACT ACT

9 Hrs.

Indian financial system - Meaning, Functions - Structure; Securities Contract (Regulation) Act (SCR) 1956 - Objectives, Rules and Regulations - Recognized Stock Exchanges - **Application for recognition of stock exchanges**, Grant of recognition to stock exchanges - Withdrawal of recognition to stock exchanges.

UNIT 2 SECURITIES MARKET INTERMEDIARIES

9 Hrs.

Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Registrars, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Foreign Institutional Investors, Custodians, Credit Rating Agencies, Venture Capitalists

UNIT 3 LISTING OF SECURITIES

9 Hrs.

Rules relating to Public Issue and Listing of Securities; Issue of Capital and Disclosure Requirements (ICDR) Procedure for Issue of Various Types of Shares and Debentures -Employee Stock Option Scheme and Employee Stock Purchase Scheme.

UNIT 4 SEBI ACT 1992

9 Hrs.

Securities and Exchange Board of India Act, 1992: Objective; Powers and functions of SEBI; Securities Appellate Tribunal; Penalties and appeals -Appearance before SAT; SEBI (Buyback of Securities) Regulations, 1998; SEBI (Delisting of Equity Shares) Regulations, 2009.

UNIT 5 DEPOSITORIES ACT, 1996

9 Hrs.

Depository System in India; **Role & Functions of Depositories**; Depository Participants; Admission of Securities; Dematerialization & Re-materialization; Depository Process; Inspection and Penalties; Internal Audit and Concurrent Audit of Depository Participants.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Illustrate the Indian Financial System

CO2 - Describe the various intermediaries of securities market CO3 - Understand the rules relating to Listing of Securities

CO4 - Develop the knowledge on the powers and functions of SEBI CO5 - Analyze the procedure for dematerialization CO6 - Determine the roles and functions of Depositories

TEXT / REFERENCE BOOKS

1. M.Y.Khan, Indian Financial System, 10th Tata McGraw Hill, New Delhi, 2018.
2. C.S.Guneet Mayall. C.S. Rajnish Kumar, Commercial's Securities Laws and Capital Market, Commercial Law Publishers (India) Pvt. Ltd., 2018.
3. Sanjeev Aggarwal, Guide to Indian Capital Market; Bharat Law House, 22, Tarun Enclave, Pitampura, New Delhi, 2000.
4. Kondaiah Jonnalagadd, Securities Law, Lexis Nexis, 2015.

**COURSE
OBJECTIVES**

SBAA301 3	FINANCIAL DERIVATIVES	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand about the concept of Derivatives and its types
- ☐ To acquaint the knowledge on Options and Futures
- ☐ To know about Hedging and the development position of Derivatives in India.

UNIT 1 INTRODUCTION

9 Hrs.

Derivatives - History of Derivatives Markets - Uses of Derivatives - Critiques of Derivatives - Need for Derivatives - Evolution of Derivatives in India - Major Recommendations of Dr. L.C. Gupta Committee - Benefits of Derivatives in India - Types of Derivatives - Derivatives Trading at NSE/BSE

UNIT 2 FORWARD AND FUTURES

9 Hrs.

Financial Derivatives - Features, Types - Forward: Pricing and Trading Mechanism - Forward Contract - Features of Forward Contract - Classification of Forward Contracts - Forward Trading Mechanism. Futures: Types of Financial Futures Contract - Evolution of Futures Market in India - Traders in Futures Market in India - Functions and Growth of Futures Markets - Futures Market Trading Mechanism - Forward Contract Vs. Futures Contracts.

UNIT 3 OPTIONS

9 Hrs.

Concept of Options - Types - Option Valuation - Option Positions: Naked and Covered Option - Underlying Assets in Exchange-traded Options - Determinants of Option Prices - Basic Principles of Option Trading.

UNIT 4 SWAP

9 Hrs.

Concept, Nature, Evolution and Features of Swap - Types of Financial Swaps - Interest Rate Swaps - Currency Swap - Debt Equity Swap - Commodity Swaps - Equity Index Swaps

UNIT 5 HEDGING

9 Hrs.

Concepts - Model - Basic Long and Short Hedges - Cross Hedging - Basis Risk and Hedging - Basis Risk Vs Price Risk - Hedging Effectiveness - Devising a Hedging Strategy - Hedging Objectives - Management of Hedge.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the emerging structure of derivatives market in India. CO2 - Describe the concept of financial futures contracts.

CO3 - Compute Call and put options payoffs.

CO4 - Distinguish between different types of interest rates and currency swaps. CO5- Comprehend the various steps involved in management of a hedge.

CO6 - Knowledge on strength and weaknesses of Indian Derivatives market.

TEXT / REFERENCE BOOKS

1. Gupta S.L., Financial Derivatives Theory, 2nd Edition, Concepts and Problems, PHI, Delhi, 2017.
2. Kumar S.S.S., Financial Derivatives, 1st Edition, PHI, New Delhi, 2010.
3. Chance, Don M., Derivatives and Risk Management, 10th Edition, Cengage Learning, Delhi, 2016.
4. Stulz M. Rene, Risk Management & Derivatives, 1st Edition, Cengage Learning, Delhi, 2003.

**COURSE
OBJECTIVES**

SBAA3014	SECURITY AND PORTFOLIO MANAGEMENT	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To familiarize the students on the concept of Securities Market.
- ☐ To know the techniques of Investment Management.
- ☐ To gain knowledge on various strategies followed by investment practitioners

UNIT 1 FINANCIAL MARKET

9 Hrs.

Financial Market- Primary Market - Methods of floating new issues, Book building - Role of primary market - Regulation of primary market, Secondary Market-Stock Exchanges- Meaning - Features - Functions -NSE - BSE - Indices; DEMAT, Trading Account - Stock Brokers.

UNIT 2 INVESTMENT

9 Hrs.

Meaning, Characteristics and objectives of Investment - Difference - Investment, Speculation and Gambling; Investment alternatives. Security Risk and return calculations -Types of risks.

UNIT 3 SECURITY ANALYSIS

9 Hrs.

Security analysis-Fundamental analysis- Technical analysis- Tools & Charting techniques.

UNIT 4 PORTFOLIO MANAGEMENT

9 Hrs.

Introduction & process - Traditional / Modern Portfolio - Portfolio risk& return calculation of two and three security portfolios - Correlation coefficient.

UNIT 5 PORTFOLIO SELECTION AND REVISION

9 Hrs.

Markowitz portfolio model-Utility curves in portfolio selection -Capital asset pricing model -Capital market line & Security market line - Portfolio performance - Sharpe's, Treynor's and Jensen's index - Portfolio revision.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Describe the various financial markets.

CO2 - Develop the basic knowledge on investment and various avenues. CO3 - Decide to trade based on fundamental and technical analysis.

CO4 - Compute on the portfolio risk and return.

CO5 - Construct optimal portfolio and empirical applications of asset pricing models.

CO6 - Develops students to understand and apply ethical standards in the investment profession.

TEXT / REFERENCE BOOKS

1. V.K.Bhalla, Investment Management, 19th Edition, S. Chand & Company Pvt. Ltd., 2013.
2. Preeti Singh, Investment Management, 1st Edition, Himalaya Publishing House Pvt. Ltd., 2016.
3. ZviBodie, Alex Kane and Alan J. Marcus, Essentials of Investments, McGraw Hill Irwin, 10th Edition, 2017.
4. Punithavathypandian, Security Analysis and portfolio management, 2nd Edition, Vikas Publishing House Pvt. Ltd., 2005.
5. Prasanna Chandra, Investment & Portfolio Management, 4th Edition, Tata McGraw Hill, 2012.

**COURSE
OBJECTIVES**

SBAA3015	INTERNATIONAL BANKING	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand the basic concept of International Banking and Financial Institutions and expose various types of risk faced by international banks.
- ☐ To provide necessary knowledge of international banking operations and international payment arrangements.
- ☐ To introduce recent trends in international banking.

UNIT 1 INTERNATIONAL BANKING AND FINANCIAL INSTITUTIONS

9 Hrs.

Origin and Evolution of International banking - Global trends as reasons for growth of international banking - Need for regulation of international banking in the current scenario. International financial institutions - International Financial centres.

UNIT 2 RISK MANAGEMENT IN INTERNATIONAL BANKING

9 Hrs.

Risk Management in International Banking: Risk Management: Risks in Banking - Credit risk, Market risk, Settlement risk, Liquidity risk, Operational risk, and Legal risk - Need and importance of credit rating - Asset Liability Management (ALM) - Importance of ALM - off-Balance Sheet items - off-balance sheet risk - Asset/Liability and International Banking operations.

UNIT 3 INTERNATIONAL BANKING OPERATIONS

9 Hrs.

Off-shore financial centres - Rationale - Characteristics of offshore financial centres - Types of offshore centers - International Banking facilities - Special Economic Zones (SEZs) - Regulatory concerns. Correspondent banking -- clearing house functions - payments and collections - credit services - foreign exchange services - other facilities. Foreign Bank Branches' operations: Factors behind overseas branch expansion - Objectives of abroad branches - constraints faced by overseas operations.

UNIT 4 INTERNATIONAL PAYMENT ARRANGEMENTS

9 Hrs.

International Payment Arrangements - Society for Worldwide Interbank Financial Telecommunication (SWIFT) - SWIFT messaging. Payment methods in International Trade - Cash in advance - Letter of Credit (L/C) - Documentary collection - Open account or credit - Countertrade or Barter

UNIT 5 INTERNATIONAL BANKING - RECENT TRENDS

9 Hrs.

Basel III compliance by Banking Industry across the globe - Shadow Banking - Issues pertaining to provisioning and non- performing assets - cross-border terrorism.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
CO1 - Examine the functions and operations of international banks. CO2 - Assess the risk involved in International Banking.
CO3 - Describe the banking operations of International banks. CO4 - Evaluate the sources of foreign exchange.
CO5 - Examine International Payment arrangements.
CO6 - Elaborate the contemporary trends in banking industry.

TEXT / REFERENCE BOOKS

1. Cheol Eun & Bruce G. Resnick, International Financial Management, 6th Edition, McGraw Hill Education, 2012
2. Indian Institute of Banking & Finance. International Banking Operations Macmillan Publishers India, 2nd Edition, 2017.
3. Jane Hughes & Scott MacDonald, International Banking: Text and Cases. Prentice Hall, 2002.

**COURSE
OBJECTIVES**

SBAA301 7	SOFTWARE PROJECT MANAGEMENT	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To understand the fundamental principles of Software Project management.
- ☐ To have a good knowledge of responsibilities of project manager.
- ☐ To be familiar with the different methods and techniques used for project management.

UNIT 1 INTRODUCTION

9 Hrs.

Defining of Software Development Process - Process - Tailoring the Process - Improving the process discipline - Need for implementing discipline. **Software Production Process - Identify the Software Model - Software Process Models** : Waterfall Model, Prototyping Model, RAD Model, Incremental Model, Spiral Model, Component Assembly Model - Software Life Cycle.

UNIT 2 SOFTWARE DEVELOPMENT

9 Hrs.

Software Development Team - Three Vital Aspects of Software Project Management - The Team - Meaning of Leadership - Communicating in Harmony - Personality traits - Project Organizations. Project Planning : Top-Down and Bottom-Up Planning - Types of Activity - **Project Duration : Schedule Monitoring Tools** - Gantt Chart, PERT Chart, Critical Path.

UNIT 3 PROJECT REVIEW

9 Hrs.

Tracking Meetings - Recovery plans - Schedule Work & Escalation Meetings. Project Engineering: Product Requirements - Understanding the Customer Problem to solve - Initial Investigation, Strategies for determining information requirements, Information gathering Tools - Product Objectives.

UNIT 4 PROBLEM SOLVING

9 Hrs.

Product Specifications - Defining the Final Product - Data Flow Diagram, Data Dictionary, Structured English, Decision Trees, Decision Tables - Feasibility Study. Software Testing : Test Plan - Development Testing : Verification and Validation - General Testing Methods : White Box and Black Box Testing - Unit Testing - System Integration Testing - Validation Testing - System testing.

UNIT 5 SOFTWARE QUALITY

9 Hrs.

Software Quality - Quality Measures - FURPS - **Software Quality Assurance** - Software Reviews - Format Technical Review (FTR) Formal Approaches to SQA - Software Reliability - Introduction to SQA - The Software Quality Assurance Plan - Formal approaches to SQA - Clean room Methodology.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Apply project management concepts and techniques to an IT project. CO2 - Identify issues that could lead to IT project success or failure.

CO3 - Explain project management in terms of the software development process. CO4 - Describe the responsibilities of IT project managers.

CO5 - Apply project management concepts through working in a group as team leader CO6 - Be an active team member on an IT project.

TEXT / REFERENCE BOOKS

1. Neil Whitten, Managing Software development projects for success, John Wiley & Sons.
2. Roger S Pressman, Software Engineering, McGraw Hill.

SBAA3019	OFFICE MANAGEMENT AND SECRETARIAL PRACTICE	L	T	P	Credit s	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- ☐ To familiarize the students with the activities in a modern office.
- ☐ Understand the facilities provided to the staff working in the office.
- ☐ To know the role of secretary in an organisation.

UNIT 1 OFFICE MANAGEMENT - FILING AND INDEXING

9 Hrs.

Office Management: Meaning of office. Functions of office - primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.

Filing and Indexing: **Filing and Indexing** - Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment.

UNIT 2 MAIL AND MAILING PROCEDURE

9 Hrs.

Meaning and importance of mail, centralization - its advantages - room equipment and accessories, sorting tables and rack - letter opener, time and date stamps, postal franking machine, addressing machine - mailing scales, mailing through post, courier, email, **appending files with email**. Inward and outward mail.

UNIT 3 MODERN OFFICE EQUIPMENTS

9 Hrs.

Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. **Kind of office machines:** personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, etc.

UNIT 4 BANKING FACILITIES AND MODE OF PAYMENTS

9 Hrs.

Types of accounts. **Passbook and cheque book**. Other forms used in banks. ATM and money transfer - Types of payments handled such as postal orders, Cheque (crossed / uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque.

UNIT 5 ROLE OF SECRETARY

9 Hrs.

Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications -Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the various administrative systems required in an Office. CO2 - Apply competency in managing banking transactions.

CO3 - Develop effective filing system.

CO4 - Manage office equipment efficiently.

CO5 - Discuss the roles and responsibilities of personal secretary. CO6 - Prepare Agenda and Minutes of Meeting.

TEXT / REFERENCE BOOKS

1. Bhatia R.C., Principles of Office Management, Lotus Press, 1st Edition, 2012.
2. Ghosh, Evam Aggarwal: Karyalaya Prabandh, Sultan Chand & Sons, 12th Edition, 2015.
3. Chopra R.K., Office Management, Himalaya Publishing House, 10th Edition, 2015.

COURSE OBJECTIVES

SBAAA3008	E-COMMERCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To enable the student to familiar with the mechanism of business transactions through electronic means.
- ☐ To gain the knowledge of Information technology Act.
- ☐ To pursue online business transactions.

UNIT 1 INTRODUCTION

9 Hrs.

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

UNIT 2 - SECURITY AND ENCRYPTION

9 Hrs.

Need and concepts, the e-commerce security environment (dimension, definition and scope of esecurity), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

UNIT 3 - IT ACT 2000 AND CYBER CRIMES

9 Hrs.

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crime

UNIT 4 - E-PAYMENT SYSTEM

9 Hrs.

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

UNIT 5 - ONLINE BUSINESS TRANSACTIONS

9 Hrs.

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Empower the students to access various e-commerce requirements of business.
- CO2 - Mastering the concepts of ecommerce environment.
- CO3 - Know about IT Act and cyber crimes in e-commerce.
- CO4 - Improve the knowledge on offences and penalties of cyber crime activities.
- CO5 - Helps in identifying the major electronic payments, issues and options.
- CO6 - Practice with online business transactions.

TEXT / REFERENCE BOOKS

1. Kenneth C. Laudon and Carlo Guericio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education.
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Edition, McGraw Hill Edition.
4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning .
5. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education.

COURSE OBJECTIVES

SBAAA301 8	INFORMATION MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand the importance of information in business.
- ☐ To know the technologies and methods used for effective decision making.
- ☐ To understand the security control system and ethics in IT.

UNIT 1 INTRODUCTION

9 Hrs.

Data, Information, Intelligence, Information Technology, Information System, evolution, types based on functions and hierarchy, System development methodologies, Functional Information Systems, DSS, EIS, KMS, GIS, International Information System.

UNIT 2 SYSTEM ANALYSIS AND DESIGN

9 Hrs.

System flow chart, Decision table, Data flow Diagram (DFD), Entity Relationship (ER), Object Oriented Analysis and Design (OOAD), UML diagram.

UNIT 3 DATABASE MANAGEMENT SYSTEMS

9 Hrs.

DBMS - HDBMS, NDBMS, RDBMS, OODBMS, Query Processing, SQL, Concurrency Management, Data warehousing and Data Mart.

UNIT 4 SECURITY CONTROL AND REPORTING

9 Hrs.

Security, Testing, Error detection, Controls, IS Vulnerability, Disaster Management, Computer Crimes, Securing the Web, Intranets and Wireless Networks, Software Audit, Ethics in IT, User Interface and reporting.

UNIT 5 NEW IT INITIATIVES

9 Hrs.

Role of information management in ERP, e-business, e-governance, Data Mining, Business Intelligence, Pervasive Computing, Cloud computing, CMM.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the importance of information in business.
- CO2 - Gains knowledge on effective applications of information systems in business.
- CO3 - Describe about the system analysis and design.
- CO4 - Manage the database management system.
- CO5 - Develop the security control to protect the system.
- CO6 - Know the role of information management in e-business, ERP and business intelligence.

TEXT / REFERENCE BOOKS

1. Robert Schultheis & Mary Summer, Management Information Systems, The Managers View, Tata McGraw Hill, 2008.
2. Kenneth C. Laudon & Jane Price Laudon, Management Information Systems - Managing the digital firm, PHI Learning/ Pearson Education, PHI, Asia, 2012.
3. James O'Brien, Management Information Systems - Managing Information.

COURSE OBJECTIVES

SBAA700 4	FINANCIAL INSTITUTIONS AND SERVICES	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand the role and functions of financial institutions.
- ☐ To evaluate and create strategies to promote financial products and services.
- ☐ To study on credit rating system and mutual fund.

UNIT 1 FINANCIAL INSTITUTIONS

9 Hrs.

Financial institutions - banks & non-banking financial institutions - genesis and development- new financial institutions - Indian banking system - an overview - recent developments. Role of reserve bank of India, finance ministry and control mechanism.

UNIT 2 DEVELOPMENT BANKS

9 Hrs.

Development Banks: IDBI, IFCI ICICI, NABARD, EXIM, SIDBI, Objectives, functions, Scope of Development Banks. International Financing Institutions. Objectives of international financial institutions. Source of funds, priority areas.

UNIT 3 FINANCIAL SERVICES

9 Hrs.

Structure of Financial System - role of Financial System in Economic Development - Financial Markets and Financial- Role of SEBI -Regulation - Functions of Stock Exchanges- Financial Services Sector Problems and Reforms: Concept, Nature, Scope - Regulatory Frame Work, Growth.

UNIT 4 MERCHANT BANKING AND LEASING

9 Hrs.

Merchant Banking - Meaning-Types - Responsibilities of Merchant Bankers - Role of Merchant Bankers in Issue Management - Regulation of Merchant Banking in India, Venture Capital - Growth - Financing Pattern- Legal Aspects and Guidelines, Leasing - types -Evaluation of Leasing Option Vs. Borrowing.

UNIT 5 CREDIT RATING AND MUTUAL FUND

9 Hrs.

Credit Rating - Meaning, Functions - Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting - Types - Factoring in the Indian Context, Mutual Funds - Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines, Working of Public and Private Mutual Funds in India. Debt Securitisation - Concept and Application - De-mat Services-need and Operations-role of NSDL and CSDL.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Identify the fundamental concept of financial institutions and banking system in India
- CO2 - Summarize the functions and role of development banks in India
- CO3 - Demonstrate the structure of financial system
- CO4 - Discuss the functions of merchant banking in India
- CO5 - Create awareness of credit rating and its role
- CO6 - Analysis de-mat services and operations

TEXT / REFERENCE BOOKS

- Ahuja V.K., Law Relating to Intellectual Property Law, Lexis Nexis, 2nd Edition, 2013.
- Gopalakrishnan N.S. & T.G.Ajitha, Principles of Intellectual Property, Eastern Company, 2nd Edition, 2014.
- M.Y.Khan "Industrial Finance", Tata McGraw Hill Publishers 10th Edition, 2018.
- SundarSankaran Indian Mutual Funds Handbook A Guide for Industry Professionals and Intelligent Investors, 5th Edition, Vision Pub., 2018.

COURSE OBJECTIVES

SBAA700 8	PROJECT FINANCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To know the concept of project and how it is financed.
- ☐ To observe the factors that influences project feasibility.
- ☐ To understand the methods of appraising a project.

UNIT 1 INTRODUCTION TO PROJECT FINANCE

9 Hrs.

Project meaning - **Stages in a project cycle:** Project identification, formulation, evaluation and implementation - Role of consultants in project management. Sources of finance- Public issue of shares, debentures, public deposits, leasing, internal generation of funds, commercial papers, global depository receipts, borrowings from banks and FIs - Venture capital - Innovative instruments in the capital market.

UNIT 2 CAPITAL STRUCTURE

9 Hrs.

Project financing - Estimating the total capital requirements - Factors determining the fixed capital and working capital - Judicious financing plan - Capital gearing - Matching of requirements with available financial assistance from various sources

UNIT 3 PROJECT APPRAISAL MANAGERIAL ASPECT

9 Hrs.

Process of lending for a project - Pre-sanction appraisal - Appraisal of managerial and technical aspects: Evaluation of managerial skills, past records, management and working of other group companies evaluation of appropriative technology, availability of raw materials and utilities and safeguards against pollution, effluent disposal/treatment.

UNIT 4 PROJECT APPRAISAL FINANCIAL ASPECT

9 Hrs.

Project appraisal - **Evaluation of commercial aspects:** Estimation of demand supply gap, distribution channels and selling arrangements - Evaluation of financial aspects: Debt equity ratio, current ratio, debt service coverage ratio, return on investment, security margin, internal rate of return & breakeven analysis.

UNIT 5 PROJECT APPRAISAL - SOCIETAL ASPECT AND IMPLEMENTATION

9 Hrs.

Project appraisal - **Economic analysis:** Economies of scale, employment generation, social cost benefit analysis, contribution to government revenue, political stability, priority and evaluation of international competitiveness. Project monitoring - Post sanction supervision and follow up - How to improve recovery? Industrial sickness: Warning signals and causes - Rehabilitation of a sick industrial unit - Role of the board for industrial and financial reconstruction (BIFR)

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Understand the concept of project finance.

CO2 - Analyze the various sources of finance for the project.

CO3 - Identify the factors to be considered for a feasibility of a project.

CO4 - Evaluate the level of impact of various factors on feasibility of a project. CO5 - Project implementation and monitoring.

CO6 - Identification of sick units and the rehabilitation process.

TEXT / REFERENCE BOOKS

- Goel B.B., Project Management: A Development Perspective, Deep and Deep Publications, New Delhi.
- Sengupta A.K., Bank Credit to Industry, Skylark Publications, New Delhi.
- Prasanna Chandra, Projects Preparations, Appraisal, Budgeting and Implementation, Tata McGraw Hill.

COURSE OBJECTIVES

SBAA702 4	PERFORMANCE AND COMPENSATION MANAGEMENT	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To provide a conceptual and practical insight in to the entire cycle of performance management.
- ☐ To understand various issues, approaches and practices of compensation management
- ☐ To illustrate different ways to strengthen the pay-for-performance link.

UNIT 1 INTRODUCTION PERFORMANCE MANAGEMENT

9 Hrs.

Meaning, History, Need, Features, Benefits, Scope, Performance Appraisal Environmental Factors, Performance Appraisal Process, Establish Performance Criteria, Responsibility for Appraisal, Appraisal Period, Supervisor role in Performance Appraisal.

UNIT 2 PERFORMANCE APPRAISAL METHODS AND APPRAISAL INTERVIEW

9 Hrs.

Process, performance appraisal design, approaches, types and methods - traditional and modern methods - Potential appraisal, techniques, components of appraisal format, dimension of personal attributes, biases in performance appraisal, reducing performance errors, diagnosing poor performance, Performance review meeting - meaning, benefits. Appraisal Interview - meaning, types, process. Use of computer software in performance management system.

UNIT 3 INTRODUCTION TO COMPENSATION MANAGEMENT

9 Hrs.

Compensation, definition, classification, types, components, theories of wages, determinants of intra and inter-industry differentials in compensation, internal and external equity in compensation systems. Incentives - Meaning, piecework plans, merit pay options, incentives for professional employees, recognition based awards, team/groups incentive plans, organization wide incentive plans, designing effective incentive programs.

UNIT 4 BENEFITS AND SERVICES

9 Hrs.

Benefits, definition, types, mandated benefits - social security, discretionary benefits, payment for time not worked, health care, life insurance, retirement plans, disability protection, supplemental and unemployment benefits, employee stock option plans, employee services, customized benefit plans (Cafeteria Compensation). Nonfinancial compensation - job characteristics, job environment, workplace flexibility (work-life balance), other compensation issues.

UNIT 5 GOVERNING LAWS

9 Hrs.

Legal framework governing different components of compensation systems, functioning of wage boards and pay commissions, compensation management in multi-national organizations.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Describe the appraisal process.

CO2 - Develop, evaluate and administer the various performance appraisal tools. CO3 - Understand the methods for enhancing diversity through career management. CO4 - Familiarize with the factors in determining pay rates.

CO5 - Outline the steps in developing effective compensation plans. CO6 - Describe the components of nonfinancial compensation.

TEXT / REFERENCE BOOKS

1. Aguinis H., Performance Management, Chicago Business Press, 4th Edition, 2018.
2. Davinder Sharma, Performance Appraisal and Management, Himalaya Publishing, 1st Edition, 2011.

SBAA521 1	ADVANCED COST AND MANAGEMENT ACCOUNTING	L	T	P	Credit s	Total Marks
		4	0	0	4	100

3. D.S.Upadhyay, Compensation Management Rewarding Performance, Global India, 1st Edition, 2009.
4. Barry Gerhart, Compensation: Theory, Evidence and Strategic Implications, Sage Publications, 1st Edition, 2003.

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 cost 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, Apportionment 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.

Absorption Costing and Marginal Costing- CVP analysis - Break Even Analysis- Break Even Chart.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand and explain the conceptual framework of Cost Accounting.

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

CO4 - Apply marginal costing in decision making.

CO5 - Apply 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.

SBAA521 2	FINANCIAL MARKETS AND INSTITUTIONS	L	T	P	Credit s	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' ,SVikas 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.

COURSE OBJECTIVES

- To gain the basic knowledge of Management accounting concepts.
- To enable the students to prepare Budgets.
- To interpret the financial data for managerial planning, control and decision making.

UNIT 1 INTRODUCTION

9 Hrs.

Meaning, definition, objectives, nature and scope, role of management accountant, relationship between financial accounting, cost accounting and management accounting - **Techniques of Financial Statements**, methods of financial analysis - Comparative Statements, Common Size Statements, **Trend Analysis**, Problems.

SBAA150 2	MANAGEMENT ACCOUNTING	L	T	P	Credits	Total Marks
		4	0	0	4	100

UNIT 2 RATIO ANALYSIS

9 Hrs.

Accounting Ratios - Meaning, Definition - Interpretation - benefits and limitations - Classification of ratios - Liquidity, **profitability, turnover, and capital structure and leverage ratios.**

UNIT 3 FUND FLOW AND CASH FLOW ANALYSIS

9 Hrs.

Funds Flow and Cash flow analysis - **Statement of changes in working capital, calculation of funds from operation- funds flow statement. Cash flow analysis - as per the AS and IFRS requirements.**

UNIT 4 BUDGETS AND BUDGETARY CONTROL

9 Hrs.

Definition and Meaning of **Budgetary control**. Objectives of Budgetary control - Procedure - Essentials - Advantages and Limitations of Budgetary control - **Types of Budgets Cash Budget, Sales Budget, Production Budget, Materials Budget, and Master Budget- Various budgetary techniques and practices.**

UNIT 5 MARGINAL COSTING

9 Hrs.

Absorption Costing and Marginal Costing - Cost Volume Profit Analysis - Break Even Analysis - Break Even Chart - Margin of Safety.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
CO1 - Compare and discuss the financial statements.
CO2 - Examine the financial position of an organization using ratio analysis. CO3 - Prepare budgets.
CO4 - Analyse the Cash Flows.
CO5 - Evaluate the financial performance of an organization. CO6 - Prepare financial reports for management.

TEXT / REFERENCE BOOKS

1. Jain and Narang. Cost and Management Accounting, Kalyani Publishers.
2. Prabhakara Rao. Management Accounting, Excel books.
3. Sharma and Shashi Gupta. Management Accounting, Kalyani Publishers.
4. S.N.Maheswari, Management accounting, Vikas publications.
5. A.K. Vashisht, J.S. Pasricha, Management Accounting, Unistar Books Pvt. Ltd.

COURSE OBJECTIVES

SBAA150 3	BUSINESS ETHICS AND CSR	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To understand the importance of business ethics.
- ☐ To classify the ethical issues facing businesses.
- ☐ To familiarise the concepts and challenges of incorporating social responsibility into corporate strategy.

UNIT 1 INTRODUCTION

9 Hrs.

Business ethics -Definition- nature - Characteristics, **Ethical theories**-Causes of unethical behavior; Ethical abuses- Work ethics; Code of conduct;- Public good

UNIT 2 ETHICS THEORY AND BEYOND

9 Hrs.

Management of Ethics - **Ethics analysis** [Hosmer model]; Ethical dilemma; Ethics in practice ethics for managers; Role and function of ethical managers- Comparative ethical behaviour of managers; Code of ethics; Competitiveness, organizational size, profitability and ethics; **Cost of ethics in Corporate ethics evaluation. Business and ecological / environmental issues in the Indian context and case studies**

UNIT 3 LEGAL ASPECTS OF ETHICS

9 Hrs.

Political - legal environment; Provisions of the Indian constitution pertaining to Business; **Political setup** - major characteristics and their implications for business; Prominent features of MRTP & FERA. Social - cultural environment and their impact on business operations, Salient features of Indian culture and value- Economic Environment,-Main features of **Economic Planning with respect to business**

UNIT 4 CORPORATE SOCIAL RESPONSIBILITY

9 Hrs.

Corporate social responsibility: Meaning, Evolution of corporate social responsibility, **Limits of corporate social responsibility**, Voluntary responsibility Vs. Legal requirements, Profit maximization vs. social responsibility.

UNIT 5 SOCIALLY RESPONSIVE MANAGEMENT

9 Hrs.

Strategies of response, formulating socially responsive strategies, Implementing social responsiveness, making a social strategy work, **Conceptual framework of social responsibilities of business, SWOT analysis for evaluating organizational framework for discharging social responsibility, Financial incentives for social responsibility, Role of self-regulation in discharge of social responsibility.**

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
 CO1 - Understand the ethical aspects in all areas of business. CO2 - Discuss the social responsibility of business.
 CO3 - Critically analyse legal aspects of ethics in business. CO4 - Evaluate CSR initiatives.
 CO5 - Develop appropriate CSR alternatives.
 CO6 - Apply ethical principles in managing and decisions making.

TEXT / REFERENCE BOOKS

1. A.C. Fernando-Business Ethics, Prentice Hall, Latest Edition.
2. Andrew Crane and Dark Matter, Business Ethics, Oxford Publications.
3. M. Jennings, Business Ethics, Latest Edition
4. Hartman-Business Ethics, Latest Edition

COURSE OBJECTIVES

SBAA150 4	BUSINESS POLICY AND STRATEGY	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To enhance student's ability to integrate and appreciate the changes in the business environment.
- ☐ To understand the culmination of different functional areas into building up of a corporate strategy.
- ☐ To expose the students to the various approaches in crafting business strategy and tools.

UNIT 1 INTRODUCTION

9 Hrs.

Introduction- Overview of Business Policies-Importance of Business Policies- Definitions of Policy Procedures, Process and Programmes,-Types of Policies- Business Policy Statements- Corporate Culture-Objectives-Types-Characteristics-Objective Setting-Policy Formulation and Implementation -Factors Considered Before Framing Business Policies, Steps Involved in Framing Business Policies.

UNIT 2 SOCIETY AND BUSINESS 9 Hrs.

Society and Business: Business ethics -Ethics and Values- Ethical Conduct and Unethical Conduct- Impact of Ethical

Conduct-, Social responsibility of Business / Indian Businessmen-Areas of social Responsibility- Social Audit. Business Policy in Various Economic Systems: Capitalist Economy: Economic System of Socialism and mixed Economic system.

UNIT 3 ENVIRONMENTAL ANALYSIS

9 Hrs.

Introduction, Strategy Analysis and its Importance, Environmental Appraisal and Scanning Techniques, Organisational Position and Strategic Advantage Profile, Strategic Management Model-Swot Analysis: Elements of Business Policy: Implementation of Policy.

UNIT 4 STRATEGIC MANAGEMENT

9 Hrs.

Strategic Management: Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Role of Strategists in Decision Making, strategists at various management levels, , Limitations of Strategic Management-Strategy Formulation-Process in Strategy Formulation-Strategy Implementation and its Stages.

UNIT 5 CORPORATE STRATEGY

9 Hrs.

Corporate Strategy: Functions and importance - Types of strategies - Grand Strategies - BCG Matrix strategy, Matrixstrategy, TOWS Matrix strategy, Ansoff Product Matrix strategy.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Identify and the various levels at which strategic decision making happens in an organization.
- CO2 - Understand the factors that shape the SWOT analysis of a firm and develop an environment appraisal that will lead to formulation of strategic plans.
- CO3 - Analyze the suitability of strategies that firms have developed in the real world scenario to achieve valuable outcomes.
- CO4 - Understand the basic concepts and principles of strategic management analyse the internal and external environment of business.
- CO5 - Develop and prepare organizational strategies that will be effective for the current business environment. CO6 - Devise strategic approaches to managing a business successfully in a global context.

TEXT / REFERENCE BOOKS

- Lawrance, Jauch and William Blucck Business Policyand Strategi Mgt., McGraw Hill Intl. 2015.
- Mamoria and Mamoria, Business planning and Policy', Himalaya Publishing House, 2013.
- Budhiraja S.B. and Athreya M.B., Cases in Strategic Management, Tata McGraw Hill, 2017.
- Wheelan and Kansal, Concepts in Strategic Management and Business Policy, Pearson. 14th Edition, 2016.

COURSE OBJECTIVES

SBAA160 2	INTERNATIONAL TRADE	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To help students acquire familiarity of the knowledge and process of export and import trade.
- ☐ To expose them to the recent trends and practices prevalent in the international trade;
- ☐ To make the students understand the issues and challenges in the international trade.

UNIT 1 INTRODUCTION TO INTERNATIONAL TRADE

9 Hrs.

International Trade - Importance of international trade - Theories of Foreign Trade - Smith, Ricardo, Haberier's Hechsher - Ohlin- Domestic Vs International - Advantages of International Trade International Business Environment (IBE) - Elements of IBE - Importance of understanding IBE - Trade in Services.

UNIT 2 EXPORT AND IMPORT

9 Hrs.

Legal aspects of exports and trade - International Law - Private Law Transport Contracts- Payment and Credit Settlement of disputes- Indian Laws: Exim Policy - Law relating to packing - Pricing - Advertising Distribution. Free Trade Vs Protection: Barriers to Trade - Tariff & Non-tariff barriers -GATT and WTO - Origin, objectives, structure and functions - GATS & TRIPS - UNCTAD - Objectives, structure and functions - GSP & GSTP.

UNIT 3 EXPORT FINANCE

9 Hrs.

Export financing- methods and sources of export finance - terms of payment for export - letter of credit - Institutional aid for export financing. RBI - Exim Bank, ECGC- Commercial Banks - Export pricing; factors influencing export price- forms of pricing International Economic Groupings: Meaning and stages in their evolution - Regional Trading Agreements - EU, NAFTA, SAFTA, BIMSTEC, ASEAN - objectives and functions -.

UNIT 4 INTERNATIONALISATION

9 Hrs.

Multinational Corporations (MNCs): Stages in Internationalisation of a firm - Emergence, definition, characteristics & classification of MNCs - merits & demerits of MNCs -

UNIT 5 EXPORT PROCEDURE

9 Hrs.

Export Procedure and documentation export order execution, Project Preparation - Quality control and shipment inspection - packaging - freight forwarders - cargo insurance - customs clearances - documentation procedure and clearing export bills, Import procedure - import licensing - Replenishment license- Advance import license- Pass book scheme- import of capital good.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Understand the concept of international trade.

CO2 - Analyze and evaluate different trade policies of various nations. CO3 - Understand the EXIM policy and procedures.

CO4 - Explain the benefits of immigration.

CO5 - Perform analyses of foreign exchange

transactions. CO6 - Differentiate between various monetary systems.

TEXT / REFERENCE BOOKS

1. Francis Cherunilam, International Business Text & Cases, 4th Revised Edition, Prentice Hall of India 2017.
2. International Business, P. Subba Rao, 2nd Edition, Himalaya Publishing House, Mumbai, 2016.
3. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi, 2015.
4. Neelamegam, International Trade, 1st Edition, Vrinda Publications, New Delhi, 2014.

COURSE OBJECTIVES

SFA1604	ECONOMICS FOR FINANCE	L	T	P	Credits	Total Marks
		6	1	0	3	100

- ☐ To appreciate the concept of determination of national income.
- ☐ To learn the basics of monetary and fiscal policies.
- ☐ To learn fundamentals of international trade.

UNIT 1 NATIONAL INCOME

9 Hrs.

Macro-economic Aggregates and Measurement of National Income - The Keynesian Theory of Determination of National Income.

UNIT 2 MONEY MARKET AND MONETARY POLICIES

9 Hrs.

The Money Market - The Concept of Money Demand - Important Theories of Demand for Money - The Concept of Money Supply - Monetary Policy.

UNIT 3 PUBLIC FINANCE FISCAL POLICIES

09 Hrs.

Public Finance - Fiscal functions - An Overview - Market Failure - Government Interventions to Correct Market Failure - Fiscal Policy.

UNIT4 INTERNATIONAL TRADE

9 Hrs.

Theories of International Trade - Trade Policy - The Instruments of Trade Policy - Trade Negotiations.

UNIT 5 INTERNATIONAL FINANCE

9 Hrs.

Exchange Rates and its economic effects - International Capital Movements - Foreign Direct Investment. Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Discuss the concepts of national income.

CO2 - Appreciate of concept of demand and supply of money. CO3 - Understand public finance.

CO4 - Describe the importance of government intervention to correct the market and fiscal policy. CO5 - Elaborate theories of international trade and trade policy.

CO6 - Explain the effects of exchange rate.

TEXT / REFERENCE BOOKS

1. Ashish Kalra, Financial Management and Economics for Finance, IGP Publication, 2018.
2. P.C.Tulsian and Bharat Tulsian, Financial Management, S.Chand Publishing, 2017.
3. CAG.Sekar and CA B.Saravanaprasath, Financial Management and Economics for Finance, Wolters Kluwer, Gurgaon, Hariyana, 2018.
4. CA. K. Hariharan, Simplified Approach to Financial Management & Economics for Finance, Wolters Kluwer, Gurgaon, Hariyana, Dec 2018

SBAA521 6	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; Operationalizing 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.
2. Strategic Management and Business Policy by Azhar Kazmi, Tata McGraw Hill, 3rd Edition.
3. Pearce J.A. & R.B. Robinson : Strategic Management formulation implementation and control, TMH.
4. Arthur A. Thompson Jr. & A.J Strickland III : Crafting and executing strategy, TMH.
5. Supplementary Readings 1. Gerry Johnson & Kevan Scholes, Exploring corporate strategies, PHI.
6. Upendra Kachru: Strategic Management, Excel books.

COURSE OBJECTIVES

SBAA160	RESEARCH METHODOLOGY	L	T	P	Credit	Total
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1					s	Marks
		4	0	0	4	100

- ☐ To understand the concepts of research.
- ☐ To provide an insight into the techniques of research.
- ☐ To learn the requisites of writing a research report.

UNIT 1 INTRODUCTION

9 Hrs.

Definition of Research - Objectives - Characteristics - Methods of Research - Relevance of Research in Decision making in various functional areas of management.

UNIT 2 RESEARCH PROCESS

9 Hrs.

Formulation of Research problem - Literature survey developing Hypothesis - Research Design and Types - Determination of sampling plan - collection of Data - Analysis of Data - Testing of Hypothesis

UNIT 3 SAMPLING METHODS

9 Hrs.

Methods - Merits & Demerits - **Sample size and its determination - Collection of Data** (Methods, Merits and Limitations) - **Designing of a Questionnaire - Types Construction Procedure - Questionnaire Vs Schedule**

UNIT 4 DATA ANALYSIS

9 Hrs.

Editing and Coding of Data - Classification and usefulness of Statistical tools - Hypothesis Testing - Tabulation -Significance and Guidelines - Types of Tables and Diagrams used in Research.

UNIT 5 RESEARCH REPORT

9 Hrs.

Research Report -Types - **Mechanics in writing report precautions - Structure of a report - appendix - bibliography - Executive Summary - Briefing - Evaluation of Research report- Ethics in research**

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Demonstrate research processes

CO2 - Describe measurement scales and instruments and their appropriate uses CO3 - Analyze the different sampling methods

CO4 - Examine the various data sources CO5 - Conduct research in different areas CO6 - Prepare a research report

TEXT / REFERENCE BOOKS

1. Kothari K.C., Research Methodology, 2nd Edition, New age publications.
2. Pannerselvam, Research Methodology, 1st Edition, Prentice Hall Inc.
3. Dr.Tripathi P.C, Research Methodology in Social Science, sultan Chand & Sons.
4. P.Saravanavel, Research Methodology, KitabMahal, New Delhi.

COURSE OBJECTIVES

SBAA120 1	ADVANCED FINANCIAL ACCOUNTING	L	T	P	Credit s	Total Marks
		4	0	0	4	100

- ☐ To understand the financial accounting concepts of departments and branches.
- ☐ To prepare accounts for hire purchase and installment system.
- ☐ Learn the methods of maintaining partnership accounts.

UNIT 1 BRANCH ACCOUNTS

9 Hrs.

Meaning - Dependent Branches - **Stock and Debtor's System** - Distinction between Whole Sale Profit and Retail Profit - Independent Branch (Foreign Branches Excluded).

UNIT 2 DEPARTMENTAL ACCOUNTS

9 Hrs.

Meaning - Basis for Allocation of Expenses - Inter Departmental Transfer at Cost or Selling Price - **Treatment of Expenses** which cannot be allocated.

UNIT 3 HIRE PURCHASE AND INSTALLMENT PURCHASE SYSTEM

9 Hrs.

Hire Purchase and Trading Installment - Default and Repossession - Hire Purchase Trading Account and Installment Purchase System.

UNIT 4 PARTNERSHIP

9 Hrs.

Admission of a Partner - Retirement of a Partner - Death of a Partner.

UNIT 5 DISSOLUTION OF PARTNERSHIP

9 Hrs.

Dissolution of a Partnership - Insolvency of a Partner (Application Of Indian Partnership Act 1932)

-Insolvency of All Partners

- Gradual Realization of Assets and Piece Meal Distribution.

Max.45 Hrs.

COURSE OUTCOME

On completion of the course, student will be able to

CO1 - Define the concepts of Advanced financial accounting. CO2 - Prepare Departmental and Branch accounts.

CO3 - Discuss the Hire purchase and Installment system. CO4 - Analyze the financial statements for partnership.

CO5 - Determine the accounting treatment for admission and retirement of partners. CO6 - Elaborate the procedure of dissolution of a firm.

TEXT / REFERENCE BOOKS

1. P.C. Tulsian & Bharat Tulsian, Financial Accounting, S Chand Publication, 2nd Edition, 2016.
2. Narayanaswamy R, Financial Accounting, PHI Learning Pvt Ltd, 6th Edition, 2017.
3. M. Hanif & A. Mukherjee, Financial Accounting I, McGraw Hill Education, 4th Edition, 2018.
4. Prasanna Chandra, Fundamentals of Financial Accounting, McGraw Hill Education, 6th Edition, 2017.
5. T.S. Reddy & A.Murthy, Financial Accounting, Margham Publications, 2012.

COURSE OBJECTIVES

SBAA140 1	ADVANCED CORPORATE ACCOUNTING	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To develop knowledge of amalgamation, absorption and external reconstruction.
- ☐ Gain the knowledge about the insurance company accounts and banking company accounts.
- ☐ Understand the process of liquidation of companies.

UNIT 1 MERGER AND ACQUISITION

9 Hrs.

Amalgamation - Meaning, Definition - Types of Amalgamation - Purchase Consideration - Accounting Problems - Absorption of Companies - External Reconstruction of a company - (Intercompany investments excluded).

UNIT 2 INSURANCE COMPANY ACCOUNTS

9 Hrs.

Insurance - Meaning, Definition - Types of Insurance - Duties and powers of IRDA - Preparation of Final Accounts of Insurance companies including Balance sheet.

UNIT 3 ACCOUNTS OF BANKING COMPANY

9 Hrs.

Introduction - Business of Banking Companies - Legal Requirements - Preparation of Profit and Loss Account - Guidelines of RBI for Profit and Loss Account - Balance Sheet - Guidelines of RBI for Balance Sheet.

UNIT 4 LIQUIDATION OF COMPANIES

9 Hrs.

Meaning of Liquidation or Winding up - Modes of winding up - Adjustment of Rights of Contributories - Order of Payment - Statement of Affairs - Liquidator's Final Statement.

UNIT 5 HOLDING COMPANY ACCOUNTS

9 Hrs.

Meaning and Definition of Holding Company and Subsidiary Company - Legal Requirements relating presentation of accounts - Preparation of Consolidated Balance Sheet. (Intercompany holdings excluded).

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Discuss the concepts of Amalgamation, Absorption and external reconstruction. CO2 - Calculate purchase consideration for business acquisitions.

CO3 - Describe the guidelines of RBI for preparation of balance sheet of banking companies. CO4 - Prepare the final accounts for insurance companies.

CO5 - Compute liquidators remuneration and analyse liquidator's final statement of accounts. CO6 - Examine consolidated balance sheet of holding companies accounts.

TEXT / REFERENCE BOOKS

1. Gupta R.L. & Radhaswamy M., Advanced Accounts, Sulthan Chand & Sons, New Delhi.
2. Jain S.P. & Narang K.L., Advanced Accounts - Kalyani Publishers.
3. Reddy T.S. & Murthy A., Corporate Accounting, Margham Publications, Chennai.
4. Shukla M.C. & Grewal J.S., Advanced Accounts, S.Chand and Company, New Delhi.

COURSE OBJECTIVES

SBAA300 2	BUSINESS ENVIRONMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

- ☐ To provide knowledge about business environment.
- ☐ To understand the concepts of business environment.
- ☐ To enable them to realize the impact of environment on Business.

UNIT 1 BUSINESS ENVIRONMENT

9 Hrs.

Meaning – various environments affecting business - Social Economic; Political and Legal; Culture; Competitive Demographic; Technological and International environments.

UNIT 2 BUSINESS AND CULTURE

9 Hrs.

Culture - Elements of culture - Impact of foreign culture - Traditional values and its impact - Change and resistance to change - Caste and communities - Linguistic and Religious groups - Joint Family system.

UNIT 3 BUSINESS AND SOCIETY

9 Hrs.

Social responsibilities of Business - Responsibilities to shareholders; Responsibility to employees; Responsibility to customer; Responsibility to the community; Responsibility to the Government - Business Ethics - Population - Demographic pattern changes - Standard of living - Urbanization - Migration.

UNIT 4 BUSINESS AND GOVERNMENT

9 Hrs.

State Regulations of business - Industrial Licensing policy - Technology - Indigenous Technology - Import of Technology - Import of Technological changes of business.

UNIT 5 ECONOMIC SYSTEM

9 Hrs.

Socialism - Capitalism - Mixed Economy - Their impact of Business - Public sector, private sector, joint sector - objectives, growth, achievements and failures of public sector in India.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Define the various environments affecting business. CO2 - Explain culture and society. CO3 - Interpret Social responsibility. CO4 - Infer Business Ethics. CO5 - Examine government regulations in Business. CO6 - Elaborate the Economic System.

TEXT / REFERENCE BOOKS

1. "Business Environment", Francis Cherunilum.
2. "Essentials of Business Environments", K. Aswathappa, Himalaya Publishing House.
3. "Business and society", Lokanathan and Lakshmi Rajan, Emerald Publishers.
4. "Economic Environment of Business" - M.Adikary - - Sultan Chand & Sons.

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.Brealey & Myers, Principles of Corporate Finance, TMH.
- 2.Pandey, I.M., Financial Management, Vikas Publishing House.
- 3.Chandra, P., Projects: Preparation, Appraisal, Budgeting & Implementation, TMH.

SBAA521 5	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.

UNIT4 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

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