

COURSE OUTLINE FOR MBA FOURTH SEM

Paper Code	Title of the Paper	No of credits	IA Marks	Sem End Exam	Total Marks
D1	Management Control System	3	25	50	75
D2	MCP(PROJECT)	4	50	50	100
	Total	7	75	100	175
Specialisation Courses <i>(Students to choose as many subjects as desired subjects to minimum credits per semester as per Table above)</i>					
GENERAL MANAGEMNT :		No of credits	IA Marks	Sem End Exam	Total Marks
D3	E-Business Management	3	25	50	75
D4	Management in Government	2	25	25	50
D5	Environmental management	3	25	50	75
	Total	8	75	125	200
MARKETING STREAM:		No of credits	IA Marks	Sem End Exam	Total Marks
D6	International Marketing	3	25	50	75
D7	Applications of Services Marketing	3	25	50	75
D8	Product Management	2	25	25	50
D9	Customer Relationship Management	2	25	25	50
	Total	10	100	150	250
FINANCE STREAM:		No of credits	IA Marks	Sem End Exam	Total Marks
D10	Business Taxation	3	25	50	75
D11	Microfinance and Financial Inclusion	3	25	50	75
D12	International Accounting	2	25	25	50
D13	Spread Sheet Skills for Finance Professionals	2	25	25	50
D14	Goods and Service Tax	3	25	50	75
	TOTAL	13	125	200	325
HUMAN RESOURCE:		No of credits	IA Marks	Sem End Exam	
D15	Corporate Restructuring-Human Dimensions	03	25	50	75
D16	Strategic Human Resource Management	03	25	50	75
D17	Social Legislation for Indian managers	03	25	50	75
	Total	09	75	150	225

Title : Management Control Systems.

Subject code: D1

Contact Hours:45

Work load: 3 Hours per Week

Credit Points:3

Evaluation: Continuous Internal Assessment -25
Semester End Examination - 50

Objectives: To develop the apperception for the systems that are necessary for a CEO to control the Organization to drive the performance.

Pedagogy: Lectures, Discussions, Case studies, activities, Assignments, Projects and Seminars

Module 1:

Management Control System; Nature, basic concepts, boundaries of management control

Module 2 : Management Control Environment ; understanding strategies-goals, concept of strategy, corporate level strategy, business unit strategies. Goal congruence-concept, influence of informal factors on goal congruence, the formal control system, types of organization, functions of the controller

Module 3: Responsibility Center. Revenue centers, expense centers, administrative and support centers, research and development centers, profit center-general considerations, business unit as profit centers, other profit centers, measuring profitability. Transfer pricing-meaning, objectives, methods, pricing the corporate services, administration of transfer pricing. Measuring of assets employed, EVA vs ROI, evaluating the performance of managers and the evaluating the economic performance of the entity.

Module 4: Budget preparation process, nature of budget, other budgets, behavioral aspects in budgets, calculating the variances, variance in practice, limitations of variance analysis. Performance measurement systems, management compensation-incentives, characteristics of incentive, compensation plans, incentives for corporate officers and business unit managers. Control for differentiated strategies

Module 5 : Controls in service organization- general ideas on services organization, professional services organization, financial services organization, health care services organization, non-profit organizations.

Module 6: Multinational Organizations- cultural differences, transfer pricing issues, exchange rate issues.

Module 7: Projects; Nature of projects, the control environment-project planning, execution and evaluation.

Reference Books:

- Management Control System- Robert Anthony,Vijay Govindrajan
- Management control system-Kennet Merchant, Pearson publication

Title: Major Concurrent Project [MCP]
Subject Code: D02 [4 credits]

Workload: Phase – I: 2 days / week for 16 weeks

Phase – II: 30 days on site of organization and institute for guidance.

Evaluation: Project Report – 50 marks
Project Viva -- 50 marks

Preamble

The Major Concurrent Project (MCP) is a fully practical oriented course which has been designed to give students indepth knowledge in their field of specialization. Major Concurrent Project (MCP) is an improved version of Summer Inplant Training (SIT), which we use to have at the end of II semester. In MCP, the student will have more scope to apply knowledge. In this MCP students are encouraged to explore concepts already dealt in the class and understand its application in the field. Unlike SIT (at the end of II semester) the student, while carrying Major Concurrent Project, is more focused and would be getting continuous guidance from the external as well as internal experts. The following note presents the broad guidelines of the Major Concurrent Project.

Title of the Course

Major Concurrent Project (MCP)

Duration

60 days in 2 phases. (Phase – I and Phase – II)

PROCESS / GUIDELINES:

- 1) Each student will select a project in the area of his/her specialization in an organization. (Organization could be any company (Public/Private/NGO/ Government organization/Department etc.)
- 2) The choice of the organization has to be made in consultation with the Institute. The Institute for this purpose should assign an internal faculty member who will act as the mentor throughout the Major Concurrent Project. The assignment of mentor and choice of organization should be made by the end of first week of semester.
- 3) The study conducted by the student will be a full time effort where he/she is required to attend the Industry/business/organization/NGO for over two full days in a week. The industry expert will act as the External guide and the student is required to submit attendance details every week to his mentor.
- 4) The Institute will provide three full days- (Every week Tuesday & Wednesday or Monday & Tuesday or any 2 consecutive week days for the students, to be with the Industry/ External Guides.
- 5) The proposal for the Major Concurrent Project (MCP) should be submitted by 1st week of start of IV semester to the institute. The institute should send a CD of all proposals to Chairman BOE, KUD by 2nd week of start of IV semester, which will ensure the registration of students for Major Concurrent Project. The Institute should also make

arrangement to upload these proposals on their website. Students should prepare these proposals in consultation with the Internal and External Guide.

- 6) The format for the proposal is as given below:
 - ☐ Topic of the study (Major Concurrent Project)
 - ☐ Need for the study (Stress on Need for study-current trends in the area)
 - ☐ A review of earlier research studies conducted
 - ☐ Objectives of the study
 - ☐ Methodology
 - ☐ Proposed outcomes and benefits of the study
- 7) Major Concurrent Project will be conducted in 2 phases as above. The completed MCP report is to be submitted by the end of one week after the last day of the III semester end examinations. Late submissions should not be entertained by the Institute in any case. A soft copy on a CD of all MCP reports is to be sent to Chairman BOE, KIMS, KUD immediately after the submission date.
- 8) There shall be a mid review of MCP, to be conducted immediately after the mid semester examinations.
- 9) Separate presentations for the organizations and the Institute have to be arranged in last week of the MCP duration as per mutual convenience.
- 10) There will be a project viva-voce conducted by Karnatak University, soon after the theory examinations. The panel of examiners will be similar to SIT and as approved by the Board of Studies.

Deliverables

The students are required to deliver the following without any concessions as per the dates mentioned in the above process.

- 1) MCP proposal ... (by the end of 2nd week of start of IV semester)
- 2) Mid review presentation ...(Immediately after mid-semester examination)
- 3) Submission of MCP report ... (by the end of 1st week)
(Soft copy + Hard copy- 3 no.s)
- 4) Presentation (for organization and the Institute) (Last week of the MCP duration)
- 5) Presentation for Viva-voce examination to be conducted by KUD.
(as per K.U. Notification)

Format for Major Concurrent Project Reports

The format for the Major Concurrent Project reports should be in the following manner.

<input type="checkbox"/> Executive Summary	....	4 pages
<input type="checkbox"/> Introduction of the study	....	5 pages
<input type="checkbox"/> About the organization – Brief	....	5 pages
<input type="checkbox"/> Objectives	....	1 page
<input type="checkbox"/> Analysis and Findings	....	15 pages
<input type="checkbox"/> Discussion	....	10 pages
<input type="checkbox"/> Conclusion	....	8 pages
<input type="checkbox"/> References	....	2 pages

In certain cases, students may change the format in consultation with his mentor and the External Guide. Enough care should be taken that the Major Concurrent Project report focuses the study undertaken by the student and its findings. The report should contain minimum 50 pages written using the following format:

- i) A-4 size paper (Executive Bond)
- ii) MS Word style with Times New Roman Font
- iii) Font size -12 for Text and 14 for headings
- iv) Portrait Paper settings with 1 inch margins on all the four sides.

GENERAL MANAGEMNT SPECIALISATION SUBJECTS

Title: e-Business Management

Subject code: D3

Work load: 3 Hours per Week

Contact Hours:45

Credit Points:3

Evaluation: Continuous Internal Assessment -25

Semester End Examination - 50

Objective: To understand the practices and technology to start an online business and too know how to build and manage an e-business

Pedagogy: Lectures, Discussions, Case studies, activities, Assignments, Projects and Seminars

Module I: Introduction To E-Business

e-business, e-business vs e-commerce, Economic forces – advantages – myths – e-business models, design, develop and manage e-business, Web 2.0 and Social Networking, Mobile Commerce

Module II: Technology Infrastructure

Internet and World Wide Web, internet protocols - FTP, intranet and extranet, information publishing technology- basics of web server hardware and software.

Module III: Business Applications

Consumer oriented e-business – e-tailing and models - Marketing on web – advertising, e-mail marketing, affiliated programs - e-CRM; online services, Business oriented e-business, e-governance, EDI on the internet, Delivery management system, Web Auctions, Virtual communities and Web portals

Module IV: e-Business Payments And Security

E-payments - Characteristics of payment of systems, protocols, e-cash, e-cheque and Micro payment systems- internet security – cryptography – security protocols – network security.

Module V: Legal And Privacy Issues

Legal, Ethics and privacy issues – Protection needs and methodology – consumer protection, cyber laws, Contacts and warranties, Taxation and encryption policies.

Text Books:

- Harvey M.Deitel, Paul J.Deitel, Kate Steinbuhler, e-Business and e-Commerce for Managers, Pearson, 2011.
- Efraim Turban, Jae K. Lee, David King, Ting Peng Liang, Deborrah Turban, Electronic Commerce –A Managerial Perspective, Pearson Education Asia, 2010.

Reference Books:

- Parag Kulkarni, SunitaJahirabadkao, Pradeep Chande, e-Business, Oxford University Press, 2012.
- Hentry Chan & El, E-Commerce – Fundamentals and Applications, Wiley India Pvt. Ltd., 2007.
- Gary P. Schneider, Electronic Commerce, Thomson Course Technology, Fourth Annual Edition, . Bharat Bhasker, Electronic Commerce – Frame Work Technologies and Applications, Tata McGraw Hill Publications, 3rd Edition, 2009.

Title : Management in Government**Subject code: D4****Contact Hours:30****Work load: 2 Hours per Week****Credit Points:2**

Evaluation: Continuous Internal Assessment -25
Semester End Examination - 50

Objectives : Government is a major player in the overall society. It is one of the biggest spender of money. The principles of management are yet to reach Government as a system as it has done already in case of business and industry. This course should help a student understand.

- (i) Central Government and its functioning
- (ii) State Government and its functioning
- (iii) Problems faced at both the levels in the implementation
- (iv) Evolve effective strategies to deal with the same.

Pedagogy : Lectures, Assignment, Case studies, Interactions with Government officials both state and Central Govt.

MODULE 1

Indian constitutions- Role and functions of Government

MODULE 2

Central Government and its organization, The bureaucratic as well as political systems, Budgeting as a process., Execution or implementation and problems there in

MODULE 3

State Government and its organization, The bureaucratic as well as political system, Budgeting as a process, Execution or implementation

MODULE 4

Management of human resources in the Governmental context. How to motivate? Motivational strategies some leadership styles (effective)

Reference Books:

- Governance in India: M laxmikant
- Indian Public Administration-R.K.Arora

Title: Environmental Management and Economic Environment of Business

Subject code: D5

Contact Hours:45

Work load: 3 Hours per Week

Credit Points:3

Evaluation: Continuous Internal Assessment -25
Semester End Examination - 50

Module 1:Environmental Education - Objectives, Principles, Scope and functions of environmental education. Role of NGOs.

Module 2. Managing Natural Resources – Importance – Water, Land.

Module 3: Global Warming – Problem, Implications, Concept of Carbon Credit, Role of Government and Non-Government Agencies & Businesses.

Module 4. Disaster management – Concept, causes and consequences, disaster mitigation.

Module 5: Agricultural Sector – Implications of WTO – Concept & Importance of Commodity market

Module 6:. Industrial Policy Regulations of 1991 leading to Liberalization, Privatization and Globalization – Emergence of BRIC economies

Module 7 Banking Sector – Concept & Importance of Core Banking, Retail Banking. Basel II Concept and implications , **Insurance Sector** – IRDA, Life and Non Life Insurance, Taxation concepts, Capital Market structure

Books Recommended:-

- Environmental Policy – By. James Lester, Duke University Press
- Environmental Management System ISO 14001 – By Dr. Ashok Joshi, L.Ramkrishnan,Nivedita Sarnaik

MARKETING SPECIALISATION SUBJECTS

Title: International Marketing

Subject Code: D6

Work load: 3 hours per week

Evaluation: Continuous Internal Assessment
Semester end Examination

Contact Hours: 45 Hrs

Credit Points: 3

– 25 mar

– 50 marks

Objective: To make students to learn concepts, theories, principles, functions and objectives of International Marketing Management. They should feel equally confident to be able to distinguish international marketing mechanics from the domestic marketing models and approaches.

Pedagogy: Lectures, Assignments, Projects, Practical Exercises and Seminars, Group Discussions.

Module I: An Overview of International Marketing: The Scope and Challenge of International Marketing, International Marketing Environment, Preparing for International Marketing Strategies

Module II: The Dynamic Environment of International Trade: The Cultural Environment of Global Markets, History and Geography: The Foundations of Culture, Cultural Dynamics in Assessing Global Markets, Management Style, and Business Systems.

Module III: The Political Environment: A Critical Concern, The International Legal Environment: Playing by the Rules: Assessing Global Market Opportunities.

Module IV: Developing a Global Vision through Marketing Research and Segmentation, Economic Development and the Americas, Europe, Africa, and the Middle East.

Module V: Asia Pacific Region: Developing Global Marketing Strategies, Orientation towards BRICS nations.

Module VI: Global Marketing Management: Planning and Organization, Products and Services for Consumers, Products and Services for Businesses.

Module VII: International Marketing Channels, : Integrated Marketing Communications and International Advertising, Promotion, Personal Selling and Sales Management, International Distribution Systems.

Module VIII: Pricing for International Markets: Implementing Global Marketing Strategies.

Module IX: Negotiating with International Customers, Partners, and Regulators: The Indian Export Scenario, the Export Import Scene in India, Import-Export Policy, Export Documentation, Export Procedure, International Technology Transfer and Counter Trade, the Trade Mark Regime.

Text Book:

- Philip R. Cateora, Mary C Gilly and John Graham, International marketing, 15th edition, McGrawHill publications.
- Paul, Ramneek Kapoor, “International Marketing – Text and Cases”, Tata MCGrawHill Publications, New Gelhi.

References:

- Sak Onkvsit and John Shaw “International Marketing – Analysis and Strategy” Latest edition, Pearson Publications.
- P. Subba Rao, “International Marketing”, Himalaya Publications.

Title: Applications of Service Marketing**Subject Code: D7****Contact Hours: 45 Hrs****Work load: 3 hours per week****Credit Points: 3****Evaluation:** Continuous Internal Assessment
Semester end Examination– 25 marks
– 50 marks

Objective: To make students to learn concepts, theories, principles, functions and applications of services Marketing.

Pedagogy: Lectures, Assignments, Projects, Practical Exercises and Seminars, Case Discussions, Research Article discussions.

Module I: Bank Marketing:

Introduction – Bank Marketing : The concept – Justifications for practicing Marketing Principles –The Users of Banking Services –The Behavioral Profile of Users –Factors Influencing The Behavioral Profile of Users- Marketing Information System –Significance of MIS to the Banking Organizations- Instrumentality of Marketing Research in Banking Organizations –Marketing Intelligence System for the Banking Organizations-Market Segmentation – Importance of Segmentation to the Banking Organizations-Criteria for Segmentation –Marketing Mix for the Banking Organizations-The Product Mix – Product Portfolio- Designing an attractive Package – Product Development –Promotion Mix-Publicity /Public Relations-Personal Selling –Sales Promotion –Word of mouth Promotion – Telemarketing –Cause related and Sponsorship Marketing –The Price Mix – The Place Mix –Expanded Marketing Mix –Process –Physical Evidence and Attractions –The People –Bank Marketing in Indian Perspective.

Module II: Insurance Marketing:

The concept –Users of Insurance Services –The Behavioural Profile of users-Market Segmentation in the Insurance organisations – Significance of Segmentation in the Insurance Business-Impact of Technology on the Insurance sector –E-Insurance-Marketing Information System for Insurance Organisations- Insurance Product –Product Planning and Development – The Formulation of Marketing Mix for Insurance Organizations-The product Mix – The Promotion – Telemarketing – Cause related and Sponsorship Marketing –Price Mix-Place Mix-Extended Marketing Mix in Insurance –Recommendations of Malhotra Committee – Insurance Marketing in the Indian Environment.

Module III: Tourism Marketing:

Introduction –Tourism : The concept –Tourist :The concept –Typology of Tourism –Tourism marketing : The concept –Users of Tourism Services –Behavioral Profile of users –Product Planning and Development –Market segmentation for Tourism –Marketing Information system for Tourism –Formulation of Marketing Mix for Tourist Organization- The Product Mix-Salient features of Tourism Product –Designing a package tour –Marketing the Brand decisions –The Promotion Mix –Advertising –Publicity –Sales Promotion –Word of Mouth Promotion –The Price Mix-The Place Mix – The Process – Physical Evidence and attractions –The people : Travel Agents , Travel Guides-Tourism Marketing in Indian Perspective.

Module IV: Hospitality Marketing:

Introduction –Hotel : The concept –Motel : The concept –Hotel and its Typology –Hotel Marketing : The Concept –Marketing vs. Selling the Hotel Services –Users of Hotel Services – Behavioral Profile of users –Market Segmentation for Hotel –Marketing Information system for Hotel –Product planning and development –Formulating Marketing Mix for Hotel –The Product

Mix –The Promotion Mix –The Price Mix –The Place Mix-The Process –Physical Evidence and attractions-The people –Hotel Marketing in Indian Perspective.

Module V: Wellness And Personal Care Marketing:

Introduction –Personal Care Marketing : The concept –Users of Personal Care services – Behavioral Profile of Users –Market Segmentation for Personal care services – Marketing Information system for personal care services –Formulation of Marketing Mix for the Personal Care services –The Product Mix-The Promotion Mix –The Price Mix-The Place Mix-The Process-The Physical Evidence and attractions-The people –Personal Care Marketing in the Indian Perspective.

Module VI: Health Care Marketing:

Introduction – Hospital Marketing : The Perception –Rationale behind Practising Marketing in Hospitals – Segment wise Users of Healthcare services –Behavioural Profile of users – Market Segmentation –Marketing Information System –Marketing Mix –Product Mix –Promotion Mix – Price Mix –Place Mix –Process – Physical Evidence and Attractions-People-Strategic Marketing – Consumer Protection Regulation –Hospital Marketing in Indian Perspective.

Module VII: Event And Entertainment Marketing:

Introduction – Entertainment Marketing : A conceptual frame work –Rationale behind practising Entertainment services –Managing Information for Entertainment Services –Behavioural Profile of Users of Entertainment services –The formulation of Marketing Mix –Product Mix- Promotion Mix- Price Mix- Place Mix – Process Mix –Physical Evidence and Attractions –People – Entertainment Marketing in Indian Perspective.

References:. S. M. Jha, “Services Marketing” 6th edition, Himalaya publications.

Title: Product Management

Subject Code:D8

Contact Hours: 30 Hrs

Work load: 2 hours per week

Credit Points: 2

Evaluation: Continuous Internal Assessment
Semester end Examination

– 25 marks
– 25 marks

Objective: To make students to learn concepts, theories, principles, functions and objectives of Product Management.

Pedagogy: Lectures, Assignments, Projects, Practical Exercises and Seminars, Case Discussion.

Module I: The theoretical foundations: Product? Product characteristics, classification, FMCG? Product differentiation, Positioning, design, product mix and line decisions, line extensions, Competition and product strategy, The product in theory and practice, Buyer behavior, The product life cycle in theory and practice, PLC and marketing strategies, Product portfolios, product and brand relationships, product hierarchy, product mix pricing, co-branding and ingredient branding.

Module II: New product development: Routes of new product development, The importance, nature and management of the new product development process, New product strategy, Idea management for new product development, Screening new product ideas, Concept development, product innovation and testing, Business analysis, Product testing. Latent factors behind marketing success of new product, challenges in NPD.

Module III: Product management: Commercialization: test marketing and launching the new product, managing growth, managing the mature product, Successful of new product launches, new product failure experiences. Packaging, labeling, warranties, and guarantees.

Module IV: Product elimination: Controlling the product line: an overview of the deletion decision, reaching the decision to delete a product, implementing the deletion decision, Reprise, Product pruning.

Module V: Recent trends in new product development

Text Book:

- Michael Baker and Susan Hart, Product Strategy and Management, 2/e, Pearson publications.
- Rajendra Mujumdar, “Product Management” Latest edition
- Philip Kotler, ‘MarketigManagement’, Latest edition

Title :Customer Relationship Management

Subject Code:D9

Work load: 2 hours per week

Contact Hours: 30 Hrs

Credit Points: 2

Evaluation: Continuous Internal Assessment – 25 marks
Semester end Examination – 25 marks

Objective: To make students to learn concepts, theories, principles, functions and objectives of Customer Relationship Management.

Pedagogy: Lectures, Assignments, Projects, Practical Exercises and Seminars, Case Discussion.

Module I: Customer Relationship Management: Concepts and Processes:

An Introduction to CRM; Evolution of Relationship marketing, concepts, types, evolution of CRM, CRM models, Principles of CRM, technology and software applications in CRM, CRM Integration in an Organization; customer centric approach, factors responsible for integration in CRM, Customer Loyalty and Retention; Customer life cycle, customer value, customer lifetime value, acquisition and retention of customers, CRM Process; objectives, cost and benefit analysis of CRM, 4Cs of CRM process, CRM cycle, CRM in B to C, B to B markets, CRM adoption, CRM in Marketing and Service.

Module II: Analytical CRM:

Database Management; levels of data abstraction, categorization of database, database applications, database warehousing, integrating data with data warehousing technology, data based management software, customer profiling and database management, market implications of database management, , Data Analysis and Data Mining; 360⁰ view of customers, real time automated decisions, marketing messages, data analysis, data mining.

Module III: CRM Operations:

Customer Loyalty and Retention Management; segmentation of customers, loyalty programs, recovery management, customer complaint management, customer retention management and strategies, RFM analysis, customer recall management, CRM in Marketing Channels.

Module IV: CRM: Technology, Implementation, and Applications:

Technological Developments in CRM; E-CRM, CRM software, CRM solutions and its components, Sales force automation and mobile CRM, CRM Implementation; customer interface, and components, need for implementing CRM, framework for implementing CRM, implementing CRM projects, upcoming technology in CRM implementation, CRM and software venders, choosing an appropriate CRM solution, ERP, issues in CRM implementation, ROI of CRM, Applications of CRM, Assessment of CRM; Benefits of CRM, Justifications of spending on CRM, ROI in CRM, Hurdles faced during CRM adoption.

Text Book:

- N. H. Mallick, “Customer Relationship Management: Concepts and Processes”, Oxford University, Press, New Delhi.
- Jagadesh Shet “Customer Relationship Management” Biztantra publication

FINANCE SPECIALISATION

Title of the paper	: Business Taxation	Contact Hours	: 45 Hours
Subject Code	: D10	Credit Points	: 3
Work load	: 3 hours per week		
Evaluation	: Continuous Internal Assessment	–	25 marks
	Semester End Examination	--	50 marks

Objective: Exposure to tax management concepts in the corporate setting and a practical overview of Goods and Services Tax.

Pedagogy: Lectures, Assignments/Project, Practical Exercises, Case Analysis and Seminars

Module 1: Corporate Tax Planning & Management

Concept of Tax planning, Tax planning with reference to setting up a New Business; Location; Nature of Business; Tax Holiday, etc. Tax Planning with regard to Specific Management Decisions such as Mergers and Takeovers; Employees' Remuneration; Voluntary Retirement Tax Planning with reference to Financial Management Decisions such as Borrowing or Investment Decisions; Reorganization or Restructuring of Capital.
(Practical Problems)

Module 2: Treatment of Depreciation & Setoff & Carry forward of Business Losses . (Practical Problems)

Module 3: Basic Concepts of International Taxation

Residency Issues; Source of Income; Tax Havens; Withholding Tax, Unilateral Relief and Double Taxation Avoidance Agreements, Controlled Foreign Corporation, Advance Rulings and Tax Planning, Authority for Advance Rulings.

Module 4 : Tax aspects of Transfer Pricing

Concepts, Meaning of International Transactions; Computation of Arm's Length Price & Methods; General Anti Avoidance Rules (GAAR). Discussion on recent cases.

Module 5: An Overview of Goods and Service Tax

Background, Negative List Approach, Rate Structure under GST, SGST, IGST and CGST. Rate and Computation of Tax, Levy, Collection and Payment of GST. Filing of GST returns. Assessments and refunds.
(Simple Problems)

Reference Books :

- Practical Approach to Direct and Indirect Taxes – Dr. Girish Ahuja & Dr. Ravi Gupta.- CCH Publication
- Principles of International Tax Planning – Rohit Gupta – Taxmann's Publication
- Direct Taxes Laws and Practice – Vinod K Singhania, Kapil Singhania- Taxmann's Pub
- Corporate Tax Planning & Business Tax Procedures with Case Studies – Monica Singhania & Vinod K Singhania – Taxmanns's Publication.
- Basics of GST – Nitya Tax Associates – Taxmann's Pub
- A handbook for GST in India (E-book) – CA Pritam Mahure recent edition

Title of the paper	: Microfinance and Financial Inclusion		
Subject Code	: D11	Contact Hours	: 45 Hours
Work load	: 3 hours per week	Credit Points	: 3
Evaluation	: Continuous Internal Assessment	–	25 marks
	Semester End Examination	--	50 marks

Objective: The main objective of this course is to sensitize the students to the key issues linked to the whole discourse on social banking including the challenges inherent therein, in the particular context of India, and to familiarize them (the students) with the initiatives taken in the country for addressing the said issues. The course also seeks to underline how the tenets of social banking and inclusive financial system may not always be in conflict with the goal of maximizing the operating surplus of a ‘commercial’ entity like a banking institution. In this context reference is sought to be made to the evolution of the so called ‘micro finance’ initiative as a socially responsive and yet commercially viable proposition.

Pedagogy : Lectures, Assignments/Project, Practical Exercises and Case Analysis

Module 1: Introduction to Microfinance - Meaning and Evolution of Microfinance – Difference between Microfinance and Microcredit - Micro Finance as a poverty alleviation programme – Government sponsored programs and Microfinance.

Module 2: Government Initiatives- Major policy initiatives - Nationalisation of major commercial banks - Lead Bank Scheme (LBS) - priority sector in lending – RRBs - subsidy-linked credit programmes like PMRY, SGSY, SJSRY & SLRS, etc

Module 3: Self Help Groups (SHGs) - Definition membership criteria - How SHGs are formed? - Steps and initiatives taken to form SHGs - Role of facilitators like Anganwadi Workers, other voluntary organisations/members - Role of SHGs in micro finance - Federation of SHGs – Joint Liability Groups - Study of the Self Help Group-Bank Linkage Programme (SBLP) as an innovative strategy of microfinance evolved in India.

Module 4: Functioning of MFIs - Outreach and reliability - Cost to MFIs-borrowing cost, operating cost, risk cost (provision for loan losses) - Interest rate - Interest rate calculation Reducing Balance v/s Flat Rate.

Module 5: Role and Responsibilities of Banks and Financial Institutions in micro credit - Financial cost to banks and SHGs - Role of NABARD - Direct and indirect support – Re-finance and other Schemes - Incentives and initiatives of NABARD towards SHGs and micro credit. **Government guidelines and RBI directives on Micro Credit** - Legal aspects of deposits from and lending to SHGs.

Module 6: Financial Inclusion - Definition – Technology and financial inclusion - Business Correspondent Model – Business Facilitator Model - Jan Dhan Yojana – Financial Inclusion and Direct Benefit Transfer (DBT).

Module 7: Contemporary I issues

Text Book:

Microfinance Perspectives and Operations – IIBF - McMillan Publisher

Reference Books:

- Understanding Microfinance – D.K.Panda, Wiley Publications.
- Microfinance – V.S.Somanath, Excel Books
- The Economics of Microfinance by Beatriz Armendáriz de Aghion & Jonathan Morduch
- Microfinance Handbook: An Institutional and Financial Perspective by Joanna Ledgerwood
- *The New Microfinance Handbook A Financial Market System Perspective* Edited by Joanna Ledgerwood with Julie Earne and Candace Nelson
- Microfinance In India by K. G. Karmakar
- Microfinance by V. Neelamegam, Vrinda Publications (Pvt.) Ltd
- Microfinance by O.C.Rana & Hem Raj, Himalaya Publishing House

Web Sources:

- www.nabard.org (National Bank for Agriculture and Rural Development)
- www.mfindia.org (Microfinance Institutions Network)
- www.akmi.in (Association of Karnataka Microfinance Institutions)
- www.rbi.org (Reserve Bank of India)
- www.microfinancegateway.org

Title of the paper	: International Accounting		
Subject Code	: D12	Contact Hours	: 30 Hours
Work load	: 2 hours per week	Credit Points	: 2
Evaluation	: Continuous Internal Assessment	–	25 marks
	Semester End Examination	--	25 marks

Objective: The objective of this course is to examine the managerial and financial accounting function from an international perspective, focusing on the flow of information in multiple currencies, complying with reporting requirements.

Pedagogy: Lectures, Assignments/Project, Practical Exercises and Case Analysis

Learning Outcomes: Upon successful completion of this course, students will be able to:
Understand the international dimensions of accounting; Determine the impact of international accounting practices on the business decision making process; Compare and contrast the financial reporting and disclosure under International Financial Reporting Standards, Indian generally accepted accounting practices and accounting standards in several other countries.

Module 1: Introduction to International Accounting: Globalization of the concept of accounting - Factors responsible for growth of international accounting - Dimensions of International accounting - Major international differences in financial reporting and their classifications

Module 2: IFRS an Overview: Structure of IFRS foundation and IASB – Standard setting process – IFR Standards issued till date differences between US GAAP and IFRS and their adoption.

Module 3: Financial reporting in United States, United Kingdom, Australia, and Japan. (The above module is supposed to focus on legal issues, International Accounting Standards (IAS), consolidation of accounts, tax systems etc). Practical exercises

Module 4: Special issues in international accounting - consolidation accounting - foreign currency translation – segmental reporting - overview of foreign exchange risk management and transfer pricing.

Module 5: International Financial Statement Analysis: Introduction – need for analysis – techniques of analysis – prospective analysis – factors affecting financial analysis – access, reliability, language and terminology barriers, timeliness of information, foreign currency issues, formats. Practical exercises.

Text Book:

International Accounting by Choi and Meek (CM), Prentice Hall, Inc.

Reference Books:

- Arpon Jeffery G & Rade Baugh, Lee H., International Accounting and Multinational enterprises, John Wiley, New York.
- Evans, Thomas.G. “International Accounting and Reporting”, Mc Millan, London
- Gray S. J. “International Accounting and Transnational Decisions” Butterworth, London
- Holzer. H . Peter, International Accounting, Croom-Helm, London
- Pradhan, Bimal, Multinational Accounting, Croom-Helen, London
- Rathore, Shiriu, International Accounting, Englewood Cliffs, Printice Hall, New Jersey.
- Shahrokh M Saudagaran, International Accounting, Taxman Publications, New Delhi.

Title of the paper	: Spreadsheet Skills for Finance Professionals		
Subject Code	: D13	Contact Hours	: 30 Hours
Work load	: 2 hours per week	Credit Points	: 2
Evaluation	: Continuous Internal Assessment	–	25 marks
	Semester End Examination	--	25 marks

Objective: By the end of this course, students will be able to: Develop a “toolkit” of Excel tips and techniques, Sensitise and stress test Excel outputs from models, Problem solve within an Excel environment, Analyse large volumes of data, Rank data and analyse large data volumes, Data mine large data volumes and analyse, Confidently use Excel’s keyboard shortcuts to improve their speed and efficiency, Confidently develop Excel formulae in order to build robust solutions, Quickly and consistently format presentation-quality spreadsheets

Pedagogy: Lectures, Assignments/Project and Practical Exercises

Module 1: Introduction: Customizing Your Desktop - Switch off Iteration (Disable Iterative Calculation) - Putting Developer Tab in the Ribbon - Customize Quick Access Toolbar - Change the User Name - Pinning the File - Saving the File - Creating Templates - Customizing a New File - Design the Workbook using the CRAP Principle of Robin Williams - Leave the first column (row) blank - Leave one column blank between the headings and your workings - Leave one empty column at the end of the last working column, if you apply borders around it - Arranging the Sheets in a Logical Fashion.

Module 2: Functions used in Financial Models IF, NPV, IRR, PV, FV, PMT, Rate, NPER, XNPV, XIRR, MIRR, Price, ACCRINT, INDEX, MATCH, SUMIF, MOD, DATE, EOMONTH, EDATE, SUM, AVERAGE, SUBTOTAL, SUMPRODUCT, SUMIFS, ISERROR, IFERROR, TEXT, OFFSET, TRANSPOSE, SLOPE.

Module 3: Keyboard Shortcuts in Excel - Basic Keyboard Shortcuts - Advanced Keyboard Shortcuts - Writing Correct Formulas in Excel - Write simple (and short) formulas - Understand Relative and Absolute Reference Very Well - Remember BODMAS while writing the formulas - Understand the nature of different Errors in Excel - Using Names in Formulas - Managing Circularity in formulas.

Using Controls in Excel - Check Box - Scrollbar (Spinner) - Combo Box - Option Button - List Box - Importance of Linked Cell.

Module 4: Creating Useful Charts in Finance - Chart or a simple Data table? - Types of Charts in Excel - Column Chart - Line Chart - Pie Chart - Bar Chart - Area Chart - X-Y (Scatter Chart) - Stock Charts - Other Charts - Formatting a Chart - Managing the Chart Title - Managing the Legend - Managing the Vertical Axis - Managing the Horizontal Axis - Managing the Gridlines - Managing the Plot Area, Chart Area and the Data Series - Creating Creative Charts - Creating Chart without Using Excel’s Chart Feature - Creating Lots of Small Charts - Creating Dynamic Charts - Creating In-cell Charts.

Module 5: Understanding Macros: Recording New Macros - Executing a Macro - Understanding the Visual Basic Environment - Writing Simple Codes - Conditional Statements in VBA 2- Managing Loops in VBA - Managing Circularity Using Macros - Some Other Useful Macros for Finance.

Formatting Numbers - Theory of Number Formatting - Some Advanced Number Formatting Options - Keyboard shortcuts for Number Formats - Conditional Formatting - Some Confusing Number Formats.

Module 6: Sensitivity Analysis in Excel - Data Table - Scenario Manager - Building your own sensitivity model

Miscellaneous Topics - Data Validation - Protecting Important Cells/File - Making Multiple Sheets Visible at the same time - Auditing a Model .

Text Book:

. Spreadsheet Skills for Finance Professionals, Pitabas Mohanty, Taxmann Publication.

Title of the paper	: Goods and Service Tax		
Subject Code	: D14	Contact Hours	: 45 Hours
Work load	: 3 hours per week	Credit Points	: 3
Evaluation	: Continuous Internal Assessment	–	25 marks
	Semester End Examination	--	50 marks

Objectives: To provide the inputs to students about the insight of GST and its practice

Pedagogy tools: Lecture, Seminar, Assignments

Module-1: GST In India-An Introduction:

Background, direct and indirect taxes, Genesis of GST in India, concept of GST, Benefits, Framework of GST, Constitutional Provisions

Module -2: Supply Under GST

Introduction, concept of supply (Sec.7 of CGST Act), relevant definitions, composite and mixed supplies

Module3: Charge Of GST:

Introduction, relevant definitions, extent, commencement , levy and collection, composition of levy

Module -4 Exemptions From GST

Introduction, Power of Grant Exemption from Tax [Section of the CGST Act/Section 6 of IGST Act], Goods exempt from tax, list of services exempt from tax

Module -5 Input Tax Credit

Introduction, definitions, eligibility conditions for taking input tax credit, appointment of credits and blocked credits, credit in special circumstances, how ITC is availed and utilised

References:

Websites and articles

HUMAN RESOURCE SPECIALISATION SUBJECTS

Title of the paper	: Corporate Restructuring – Human Dimensions		
Subject Code	: D15	Contact Hours	: 45 Hours
Work load	: 3 hours per week	Credit Points	: 3
Evaluation	: Continuous Internal Assessment	–	25 marks
	Semester End Examination	--	50 marks

Objective: To prepare students as organizational Change facilitator.

Pedagogy: Class Session, Group Discussions, Simulations exercises, Case studies and Problem Solving Exercises, Individual assignments

Module 1:

Structural Design, The functional Structure. The Divisional Structure, The Matrix Structure, The Process Structure, The Customer – Centric Structure and The Network Structure.

Module 2:

Downsizing and Restructuring.

Module 3:

Corporate Turnarounds, Meaning, Definition, Methods of Turnaround, The Context of Turnarounds, Turnaround Creativity, Turnaround Dynamics

Module 4:

Mergers and Acquisitions, Seller's Perspective, Buyers Perspective, Letter of Intent, Due Diligence, Structuring the Deal, Valuation and Pricing of the Sellers Company, Financing the Acquisition, The Acquisition Agreement, Keeping M & A on Track, Post closing Challenge, Alternatives to M & A

Module 5:

Organization Change, Sources of Change, Rethinking Organization Change, History of Change, Nature of Change Level of Change, Models of Change, Leading Organization Change, Integration and Future Needs.

References:

- Organization Development and Change, Cengage Learning, 10th Edition, Thomas G Cummings and Christopher G Worley, 2015.
- Innovative Corporate Turnarounds, Sage Publication, Pradip N Khandwall 1992.
- Mergers and Acquisitions from A to Z, ----- Andrew J Sherman, Milledge A Hart
- The Complete Guide to Mergers and Acquisitions: Process Tools to Support M & A Integration at Every Level by Timothy J Galpin and Mark Herndon John Wiley and Sons.
- Organization Change : Theory and Practice, 3rd Sage South Asia Edition, W Warner Burke

Corporate Restructuring Cases:

Downsizing In Menlo Park, California Page No : 362-363.
Honeywell IAc's Total Plant TM Reengineering Process.

Title of the paper	: Strategic of Human Resources Management		
Subject Code	: D16	Contact Hours	: 45 Hours
Work load	: 3 hours per week	Credit Points	: 3
Evaluation	: Continuous Internal Assessment	–	25 marks
	Semester End Examination	--	50 marks

Pedagogy : Lectures, Assignments, case studies, seminar, project

MODULE 1The Concept of HRM

HRM defined – The development of HRM concepts – Reservations about HRM – HRM and Personnel management – Reactions to HRM from Employees, Origins and development of the concept of Strategy – Strategy defined – The Fundamentals of Strategy – The Formulation of Strategy – Strategic Management.

MODULE 2. Concept and Overview of Strategic HRM

Strategic HRM - Strategic Fit- Resources Based Strategic HRM. The Nature, Origins, and Implications of Strategic HRM. Linking Organizational and Human Resource Strategies. Strategic HRM in a Global Context

MODULE 3. Models of Strategic HRM

General Models – The high performance working models – The high commitment management model – The high involvement management model.

MODULE 4. The Development and Delivery of HR Strategies

Strategy formulation propositions – process issues – key concepts and issues – the strategic agenda – the development process – implementing HR strategies: a systematic approach.

MODULE 5 Making the Impact: The Role of HR

The role of HR – New Mandate for HR – Strategic partner role – HR as the business partner – strategic role of the HR director – HR professionals as change agent – getting the fundamentals rights – views about the role of HR

Organizational HR Strategies and Functional HR Strategic & contemporary issues

Organizational development – Strategies for Culture change – Strategic for Knowledge management – commitment strategic – strategies for climate of trust – organizational HR strategic in action , Resourcing Strategy – Strategy Human Resources development – Strategies for managing performances – reward strategic – employee relations strategic

Reference Books : Strategic Human Resources Development by Srinivas R Kandula ; Prentice – Hall India

Title of the paper	: Social Legislation For Indian Managers		
Subject Code	: D17	Contact Hours	: 45 Hours
Work load	: 3 hours per week	Credit Points	: 3
Evaluation	: Continuous Internal Assessment	–	25 marks
	Semester End Examination	--	50 marks

Objectives:

The course is designed to give inputs to the students on the relevant aspects of social legislation from different perspectives, which will go a long way in guiding them when they takeover as managers. the Constitution of India is the source of all the legislation, whether it is Corporate and Business law, Marketing Law, Industrial Law or Industrial Relations Laws. The Constitution of India is a mirror through which all aspects of the present and future norms have to be necessarily viewed.

Module -1: Constitution of India

Preamble , Fundamental Rights , Directive Principle of State policy , Fundamental Duties , Union and State Judiciary , State Liability , Service under the Union and State , Freedom of Trade, Commerce and Intercourse , Tribunals

Module 2. Child Labour

Meaning , Socio-Legal analysis , Judicial Approach , International Norms , National Norms

Module 3. Sexual Harassment at Workplace ,

Meaning and definition , Legal Analysis , Judicial View , International Norms , National Norms

Module 4. Equal Remuneration Act, 1976 , Objectives , Judicial approach , International Norms , National Norms, Gender Justice , Constitutional Aspects , Legal Aspects (Appointment, Conditions of Employment etc.) , Social Norms of 21st Century Pollution Control Laws

Module 5. Environment and the Pollution

Water Pollution, Noise Pollution, Public Interest Litigation. Liabilities under Tort & Contemporary issues

Recommended Books

- Gangadhar K D : Social legislation in India Vol I & II
- Khandekar D G : Labour Legislations
- Shrivastava P C : Social Security in India
- Malhotra O P: The law of Industrial Disputes