

**B.Com**  
**Business Statistics**

CO1: To develop Student an understanding of the theory of probability, rules of probability and probability distributions.

CO2: To comprehend the decision making power of the student under uncertainty using statistical tools.

CO3: Student aware of the concepts in sampling, sampling distributions and estimation.

CO4: Student understand the meaning and process of hypothesis testing including one-sample and two-sample tests.

CO5: To appreciate the importance and application of non-parametric tests in hypothesis testing of the Student.

CO6: Student understand the meaning and importance of correlation and regression analysis including both simple and multiple correlation and regression.

## **Business & Industrial Economics**

**PSO:** To discuss with student the concepts and applications of Micro Economics and Macro Economics and able to relate the current scenario and various economic aspects in such a interrelated and globalized world and able to link various probable outcomes.

**CO 1: Demand and The Firm :** Student able to understand and discussed the probable outcomes of various approaches of consumer behaviour and derivation of demand accordingly. Various theories of growth of the firms and their subsequent behaviour towards setting of objectives and trade-offs, providing various real life cases covering almost all concerned aspects.

**CO 2: Production and Cost:** Student able Able to understand and discussed the probable outcomes of concept of Production and Cost their functions and relations. Discussed transformation of inputs into output and associated cost in short run as well as in long run, specific laws related to behaviour of production and cost functions along externalities, with simple case studies.

**CO 3: Market and Pricing :** Student able Able to understand and discussed the probable outcomes of various forms of market and their operations with regard to determination of price and output and reactions with regard to number of sellers, number of buyers, homogeneous products, heterogeneous products, differentiated products horizontally and vertically, availability of close substitutes, rivalry and profits and loss in short run as well as long run. Explained with real life examples exist today.

**CO 4: Product and Asset Market Equilibrium:** Student able Able to understand and discussed the probable outcomes of goods market equilibrium and asset market equilibrium and through their interdependence derivation of economy's demand curve and how various fiscal and monetary policies could be used appropriately to the situation of Deficient and Excess demand with target variable and its gradual and pervasive impact on the economy, in the light of various sustained economies and crisis throughout the world.

**CO 5: Aggregate Demand and Aggregate Supply:** Student able Able to understand and discussed the probable outcomes of the determinants of aggregate demand and aggregate supply and other associated factors and setting of price level through wage-price relationship and its impact on overall economy in given and expected situations.

**CO 6: Trade Cycles and The Open Economy:** Student able to understand and discussed the probable outcomes of various trade cycles in close and open economy and the different situations, severity of trade and interdependence of various economies with respect to various aspects among the economies, also discussed various shocks, productivity and efficiency in the economy through absolute and acquired advantages, providing real life examples.

## **Management Accounting**

**CO – I:** Student able to understand the concept management accounting and different cost concepts and its relationship with other branch of accounting and applicability in the business environment.

**CO – II:** To understand the student , concept, applicability and uses of Activity Based Costing system in dynamic business environment. Also to understand why and how ABC system overcome limitation of traditional costing system.

**CO – III:** To understand the student concept and difference of Variable and absorption costing and preparation and interpretation income statement under both costing approaches for decision making purpose. CVP analysis is about breaking down and presentation of financial information for business decision making process.

**CO – IV:** To understand the student the various situations where a manager need to make efficient decision and to be able to differentiate between relevant and irrelevant information for decision making in a particular situation.

**CO – V:** To understand the student the concepts and difference of Budgeting and Standard Costing and their applicability in the cost control process in an organization.

**CO – VI:** To understand the student the concept of responsibility accounting and transfer pricing and importance of measuring divisional performance i.e. financial as well as non-financial, to enhance efficiency in a diversified organization.

## **Financial Accounting**

- CO1: Understanding to the student financial planning and detailed analysis of budgeting the inflows and outflows, differentiating the investments and insurance as per need of individuals.
- CO2: Understanding to the student the best possible investment considering all constraints of time, value, risk and earnings. Understating the lacunas of fake investment proposals and identifying bad products available in investment markets.
- CO3: Understanding to the student Complete learning about the risk and return performance of different instrument available for individuals
- CO4: To Understanding to the student design optimal financial plan for individual encompassing achievement of all financial goals with suitable financial products.
- CO5: Understanding to the student Assessment of credit, appropriate usage of credit to negate its shortfalls and make it work for the achievement of financial goals. Further, how to identify the traps prevalent in credit markets and how to safeguard from such traps.

## **Organizational Theory and Behavior**

CO1 - Understand to the student Genesis of Organizational Behaviour and Individual Behaviour

CO2 - Understand to the student Theoretical exposure of Group Decision Making and Communication

CO3 - Understand to the student Learning theories of Motivation and Organizational Effectiveness

CO4 - Understand to the student Understanding Leadership Theories, Power & Politics and Conflict

CO5 - Understand to the student Understanding of Organizational Culture, Misbehavior at Work and OD

## **Quantitative Techniques for Business**

CO-1: To understand the student basics of decision making by using models.

CO-2: To understand the student Use of Linear Programming; its formulation and solution using graphic and simplex method.

CO-3: Understanding the student and dealing with the exceptional cases of transportation and assignment problems.

CO-4: Understanding the student and using Inventory models and Queuing systems with the techniques of selective control.

CO-5: Understanding the student the concepts of PERT & CPM techniques and their applications ,time- cost trade off.

CO-6: Understanding the student Concepts related to game theory, Markov chains-decision processes, market share analysis and account receivable analysis.

## **Financial Management**

### Unit 1: Introduction

After studying this Unit students will be able to -

- *understand the meaning, nature scope and objectives of of Financial Management*
- *analyze various financial decisions and risk return trade off*
- *Appreciate the role of Financial Management*
- *appreciate the role of finance function*

### Unit 2: Capital Budgeting

After studying this Unit students will be able to -

- *Understand and explain features of Capital Budgeting*
- *Estimate cash flows*
- *Evaluate capital budgeting decision using advanced techniques*

### Unit 3 : Capital Structure

After studying this Unit students will be able to -

- *Understand various theories and practices of capital structure*
- *Analyze various financial plans*
- *examine various factors affecting Capital structure decision*

### *Unit 4 : Dividend decision*

After studying this Unit students will be able to -

- *Understand various theories, policies and practices of dividend*
- *Analyse various factors affecting dividend decision*

### Unit 5: Working Capital Management

After studying this Unit students will be able to -

- *Understand the concept, components and importance of working capital*

- Estimate working capital requirement
- Analyse optimal working capital using advanced tools and method

#### Unit 6: Corporate Restructuring and Contemporary Issues in Financial Management

After studying this Unit students will be able to -

- *Understand various types of corporate restructuring decisions*
- *Evaluate mergers and acquisitions using appropriate models*
- *Analyse and investigate contemporary issues in financial management*

## Marketing Management

**Objective:** To familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.

CO – 1: To familiarize the students with the fundamentals of marketing including marketers' perspectives and their market orientations while sensitizing them about the dynamic and volatile marketing environment to enable them to take better marketing decisions.

**Unit I- Introduction:** Nature and Scope of Marketing; Core Marketing Concepts; Evolution of modern marketing concept; Modern marketing concepts; Marketing Mix; Marketing management process-a strategic perspective; Customer quality, value and satisfaction; Planning and control.

**Marketing Environment:** Significance of scanning marketing environment; Analyzing macro environment of marketing-economic, demographic, socio-cultural, technological, political and legal segments; Impact of micro and macro environment on marketing decisions.

**Buyer behaviour:** Need for studying buyer behaviour; Consumer vs. business buying behaviour; Consumer buying decision process and influences; Industrial buying process.

Market Segmentation, Targeting and Positioning: Bases for segmenting a consumer market; Levels of market segmentation; Factors influencing selection of market segments; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process.

CO – 2: To discuss and make the students understand the concepts of product design, new product development, product life cycle for various products & services and simultaneously stimulating them to observe the nuances and complexities involved in pricing decisions.

**Unit II-Product and Pricing Decisions:** Product - concept and classification; Major product decisions; New product development; Packaging and labelling; Product support services; Branding decisions; Product life cycle – concept and appropriate strategies adopted at different stages.

Pricing- Objectives, Factors affecting price of a product, Pricing policies and strategies. Ethical issues in product and pricing decisions.

**CO – 3:** To demonstrate the importance and implications of distribution & channel decisions in marketing while sensitising them towards the ethical issues& concerns relating to distribution decisions. Also to discuss and explore various retail formats and theories.

**Unit III- Distribution Decisions:** Channels of distribution – concept and importance; Different types of distribution middlemen and their functions; Channel management, selection, motivation and performance appraisal of distribution middlemen; Distribution logistics – concept, importance and major logistics decisions; Channel integration and systems. Ethical issues in distribution decisions.

**Retailing and Wholesaling:** Types of retail formats; Retail theories; Retailing strategies; Non-Store retailing; Wholesaling-nature and importance, types of wholesalers; Developments in retailing and wholesaling in Indian perspective.

**CO - 4:** To develop the skills among students to critically analyze the Promotion-Mix in the light of competitive market environment while sensitising them towards various ethical issue & concerns relating to promotion decisions. Also to develop the skills among students to design advertising campaigns.

**Unit IV-Promotion Decisions:** Role of promotion in marketing; Promotion methods; Integrated Marketing Communication – Concept; Communication process and promotion; Determining promotion mix; Factors influencing promotion mix; Developing advertising campaigns. Ethical issues in promotion decisions.

**CO - 5:** To demonstrate what is to plan and how to organize & control marketing activities and simultaneously developing the skill to effectively analyze the sales, cost and profit.

**Unit V- Marketing Planning, Organizing and Control:** Marketing planning process; Different ways of organizing marketing department; Sales, cost and profit analysis.

**CO – 6:** To identify and interpret the nature and role of service marketing in the light of changing consumer needs and appreciate the importance & requirement of highly effective customer relationship management system. Also to understand the implications of current trends in social media marketing and emerging marketing trends.

**Unit VI-Trends in Marketing:** Service Marketing, Social Media Marketing, Green Marketing, Customer Relationship Management, Rural marketing, other emerging trends.

## **Business Regulatory Framework**

Objective: The course aims to acquaint the students with knowledge and understanding of major business laws.

- CO1 Understand the provisions relating to Transfer of Property Act 1882
- CO2 Analyze the laws relating to registration and dissolution of Societies and Trusts
- CO3 Understand the concept and development of Intellectual Property laws
- CO4 Analyse the laws relating to Competition Commission Act, 2002 and Consumer Protection Act, 1986
- CO5 Describe the provision relating to Right to Information Act, 2005
- CO6 Describe the provisions relating to Environment (Protection) Act, 1986

## **International Business**

CO1: To introduce the student to the meaning and scope of international business along with drivers of globalization and to identify the various mode of entry in international business.

CO2: To analyze different aspects of international business environment including political, legal, economic and cultural environment, and the risks associated with each of them.

CO3: To develop an understanding of the dynamics of international trade and international trade theories and to appreciate the role of World Trade Organization (WTO) in governing international trade.

CO4: To know about the Balance of Payments (BOP) account and the types of disequilibrium in BOP along with methods to correct disequilibrium.

CO5: To become aware of the various international economic institutions and to understand the working of the international monetary system and international money and capital markets.

## **Strategic Management**

- PSO: To understand Student strategy making process that is informed integrative and responsive to rapid changes in an organization's globally oriented environment.
- CO1: Understand the role and basic concepts of Strategy, Strategic Intent, Strategic flexibility and learning organization
- CO2: Identify the internal and external factors affecting the strategic management process by understanding the Environmental scanning techniques
- CO3: Comprehend the Strategic options at Corporate Level, Business Level and Functional Level
- CO4: Understand the Strategies for different situations like competing in emerging industries, maturing or declining industries, fragmented industries, hyper –competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses
- CO5: Understand the strategic issues and alternatives in Globally Competitive Markets
- CO6: Comprehend the strategy implementation process
- CO7: Describe the Ethical and Social considerations in Strategic Management

## **Entrepreneurship Development**

**Objective:** This Course Aims at Instituting Entrepreneurial skills in the students by giving an overview of who the entrepreneurs are and what competences are needed to become an entrepreneur.

**CO – 1:** To familiarize the students with the fundamentals of entrepreneurship and its role in economic development and to motivate them towards entrepreneurial activities.

Unit I-Introduction: Concept and Definitions, Entrepreneur v/s Intrapreneur; Role of entrepreneurship in economic development; Entrepreneurship process; Factors impacting emergence of entrepreneurship; Managerial versus entrepreneurial Decision Making; Entrepreneur v/s Investors; Entrepreneurial attributes and characteristics; Entrepreneurs versus inventors; Entrepreneurial Culture; Women Entrepreneurs; Social Entrepreneurship; Classification and Types of Entrepreneurs; EDP Programmes; Entrepreneurial Training; Traits/Qualities of an Entrepreneurs.

**CO – 2:** To discuss and make the students understand the concept of business plan & its importance in business and simultaneously making them aware about various legal issues involved in business.

Unit II- Creating Entrepreneurial Venture: Generating Business idea- Sources of Innovation, methods of generating ideas, Creativity and Entrepreneurship; Challenges in managing innovation; Business planning process; Drawing business plan; Business plan failures; Entrepreneurial leadership- components of entrepreneurial leadership; Entrepreneurial Challenges; Legal issues – forming business entity, considerations and Criteria, requirements for formation of a Private/Public Limited Company, Intellectual Property Protection- Patents Trademarks and Copyrights – importance for startups, Legal Acts Governing Business in India.

**CO – 3:** To demonstrate the marketing and financial implications for establishing and managing any business venture.

Unit III-Functional plans: Marketing plan– for the new venture, environmental analysis, steps in preparing marketing plan, marketing mix, contingency planning; Organizational plan – designing organization structure and Systems; Financial plan – pro forma income statements, pro forma cash budget, funds Flow and Cash flow statements; Pro forma balance sheet; Break Even Analysis; Ratio Analysis.

**CO - 4:** To develop the skills among students to raise the funding for the business from different sources for a startup venture.

Unit IV- Entrepreneurial Finance: 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.

**CO - 5:** To equip the students to plan for business growth and sustenance through effective negotiation skills and time management.

Unit V- Enterprise Management: Managing growth and sustenance- growth norms; Factors for growth; Time management, Negotiations, Joint ventures, Mergers & acquisitions.

## **Financial Institutions and Markets**

Course Outcome: Equip students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns.

### **Unit 1: Introduction**

Students should develop an understanding of different types of depository and non depository institutions, their primary roles, inter-linkages between them and the emergence of financial conglomerates.

### **Unit 2: Interest Rate**

Students should develop a critical insight into factors affecting interest rates and the loanable funds theory framework. Also, an understanding of term structure of interest rates and yield curve along with prominent theories of term structure.

### **Unit 3: Financial Markets**

Students should develop an understanding of money and capital markets- both primary and secondary, their roles, inter-linkages and regulatory concerns.

### **Unit 4: Banking**

Students should develop an understanding of the banking industry, including the balance sheets of banks, their sources and uses of funds, securitization and off balance sheet activities. Also, a critical understanding of different types of regulations that the banking industry is subjected to like deposit insurance, capital adequacy etc. and the debate surrounding each of them.

### **Unit 5: Non Depository Institutions**

Students should develop an understanding of the working of mutual funds, pension funds, insurance companies, hedge funds, venture capital funds and private equity.

### **Unit 6: Financial Inclusion**

Students should be able to develop an understanding of the degree of financial exclusion, its causes and difficulties in measurement as well as a critical analysis of different financial inclusion initiatives taken the world over.

Also, a critical analysis of the micro finance industry, its evolution and current challenges.

## Security Analysis

### Unit 1: Introduction

*After reading this unit students will be able to*

- Understand the investment environment and investment decision process
- Analyse various investment options in terms of risk and return
- Examine contemporary issues in investment management

### Unit 2: Analysis of Fixed income securities

*After reading this unit students will be able to*

- To understand various features and types of fixed income securities
- Calculate the intrinsic value of bond and various types of bond yields, and examine various types of risks in bonds
- Understand bond portfolio management and bond strategies

### Unit 3: Equity Analysis

*After reading this unit students will be able to*

- Understand various features of equity shares
- Apply various equity valuation models
- Understand the concept of behavioural finance and analyse various behavioural biases
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### Unit 4:

*After reading this unit students will be able to*

- Analyse portfolios in terms of risk and return
- Select portfolios using appropriate models
- Evaluate portfolios using various measures

### Unit 5: Financial Derivatives

*After reading this unit students will be able to*

- Understand the concept. Types and features of financial derivatives
- Calculate the value of futures and options using various models
- Evaluate various options strategies

## **International Marketing**

- CO1: To understand the student concept and nature of international marketing, international marketing environment within which international marketing decisions are made, segmenting and positioning process and different modes of making entry into international markets.
- CO2: To understand student various decisions required to be made in respect of products to be launched in foreign markets and determining price and terms at which these will be offered.
- CO3: To understand student decisions related to designing channel as well as physical distribution systems for making available the products in the international markets.
- CO4: To understand student various methods through which a firm can promote its products in foreign markets and be able to make all the necessary decisions needed for promoting the product in overseas markets.
- CO5: To understand student emerging trends and issues in international marketing such as international marketing through internet, ecological concerns and marketing ethics.

## **Advertising and Sales Management**

Course Outcomes:

Contents:

**Section A: Advertising**

To understand the student concept and nature of advertising and marketing knowledge

**CO1- Communication Basics:**

Describe the basics of Communication process, models and objectives in marketing, understanding the determination of target audience and positioning and advertising budget.

**CO2- Advertising Message and Media Decisions:**

Developing an understanding of creativity in advertising and media decisions.

**CO3- Organization and Evaluation of Advertising Efforts:**

Understanding the advertising agency, its selection, compensation and maintaining relations and evaluating advertising effectiveness.

**CO4-Advertising in India:**

Developing a thought for social, regulatory aspects and recent developments in advertising in India.

**Section B: Sales Management**

**CO5- Fundamentals of Personal Selling:**

Understanding nature, types and importance of selling, Sales management process, managing ethics in selling environment.

**CO6-Sales Planning and Organization:**

Describe personal selling objective, market analysis, sales organization structure.

**CO7-Sales Force Management:**

Understand the recruitment, selection, training, development, Evaluation, compensation, motivation and supervising of sales personnel, sales and cost analysis.

## **Human Resource Development**

CO1: Understand basics of Human Resource Development

CO2: Learn HRD process including implementation and evaluation

CO3: Understand learning as a process and HRD culture

CO4: Basic understanding of HRD activities and applications

CO5: Learn contemporary HRD trends and practices

## Management of Industrial Relations

	Title	Outcome
<b>Co-1</b>	Structure and Evolution of Industrial relation	To study the concept of Industrial relations in India and also the contemporary developments at world level and their impact on Industrial relations in India
<b>Co-2</b>	Industrial Conflict and Disputes Resolution	To understand the various provisions relating to prevention and resolution of disputes in India.
<b>Co-3</b>	Trade Unionism, Negotiations and Collective bargaining:	To study the evolution and growth of trade unionism in India and also analyze concept of collective bargaining and its importance.
<b>Co-4</b>	Industrial Relations and HRM performance:	To study the various provisions related to grievance handling mechanism and find out the linkage between Industrial relations and human resource performance.
<b>Co-5</b>	Industrial Democracy	To analyze the union management relations trends at the global level and also explore various practices of Industrial relations system in in global industrial law economies.

## **Direct Tax and Indian Tax**

**Objective:** To student familiarize and update the students with the basic principles of taxation, Structure of Indian Taxation system and provisions of indirect tax.

CO1: student Develop an understanding of concepts, classification and canons of taxation

CO2: student Appreciating problems and relief measures in International Taxation

CO3: student Addressing the Economics of Taxation

CO4: student Recognizing methods of collection and distribution of taxes in India

CO5: student Build the ability to implement rules and tax determination under Goods and Services Tax

CO6: student Calculating Capital Gain Tax Liability

### Business regulatory framework

Co.	Title	Outcome
Co-1	Historical Background of Company Law	To student study the evolution of company law in India and over the World; how the Indian Laws were formed and modified from time to time.
Co-2	Company and Its Formation	To understand student how the companies are formed; what are the various kinds of Companies; to understand the term "prospectus" and purpose of issuing prospectus.
Co-3	Management and Control of Companies	To student study the various provisions related to Directors, Managers, Meeting under Companies Act 2013; How Directors and Managers are being appointed and how they can be removed etc.
Co-4	Accounts and Audit	To study the student various provisions related to maintenance of Accounts, How a company can declare dividend; who can inspect the accounts of the company etc.
Co-5	Depositories Act 1996	To understand the student various provisions related to Depositories Act 1996; what are the rights and obligations of depositories etc.
Co-6	Unit VI- SEBI Act, 1992	To understand the student various provisions related to SEBI Act, 1992; The purpose for formation of SEBI, its functions; how the Government is able to avoid the issue of insider trading etc.

## **Cost Management**

CO1: To introduce the students to the concept of Cost Management and Strategy formulation related to cost and to further the knowledge by introducing Activity Based Management.

CO2: To impart decision making skills related to pricing at different stages of product life cycle and to make them aware of various techniques of target based costing in order to manage profitable business during high competition.

CO3: To familiarise the students with Kaizen costing, a cost reduction technique during the process of manufacturing of a product, its difference from target costing and provide them with the knowledge of Total Quality Management, a managerial tool for continuous improvement in production of goods and services and keeping the customers satisfied.

CO4: To make students aware about the pricing strategies, and disseminate knowledge on Activity based budgeting while comparing it with traditional budgeting, process of Activity based budgeting and its role.

CO5: To impart knowledge on productivity assessment and Business process reengineering in order to measure the efficiency of the production processes and accustom the students with the concept of value chain and its importance in decision context.

CO6: Imparting an understanding of Just in Time inventory measurement as compared to traditional inventory measurement and its accounting implications and also enabling the students to take cost management decisions considering various internal and external constraints through Theory of Constraints.

## **India's Foreign Trade and Investment**

*PSO: To understand the student structure and policy framework of India's foreign trade and investments.*

**CO1:** Understand the Pattern and Structure of India's foreign trade; India's trade in service; Terms of trade and India's foreign investment policy and flows.

**CO2:** Understand the Policy making body and regulatory framework of India, trends and developments in India's foreign trade policy. Bilateralism and Multilateralism in India's trade relations.

**CO3:** Comprehend the export promotion measures and schemes and role of Govt. organisation like Export promotion councils, DIPP, Commodity boards/export development authorities and Infrastructure Support – Transportation and warehousing infrastructure with the Sources and Schemes of Foreign Trade Finance.

**CO4:** Understand the foreign exchange facilities and exchange rate mechanism and Regulatory framework – FEMA and its objectives and provisions.

**CO5:** Role and importance of India's Balance of Payment account and adjustment policies foreign reserves and debt situation

## **Corporate Governance, Ethics & Social Responsibility**

**Objective:** To familiarize the students with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.

**CO1:** To realize the importance of ethical behaviour and the role of business ethics

**CO2:** To develop a broad understanding of Corporate Governance, its terminology, models, theories, legal and regulatory framework

**CO3:** Identify the key players of Corporate Governance and their responsibilities

**CO4:** Comprehend the role and functions of board of Directors

**CO5:** Analyze the causes of corporate failures

**CO6:** Understanding the concepts, typology and legal requirements of Whistle Blowing

**CO7:** Appreciate the importance and benefit of Corporate Social Responsibility and Sustainable Development

## **Business Research**

CO1- To student describe the meaning and role of Business Research.

CO2- To student formulate the research problem and understanding the major research designs. CO3- To determine data sources and learn the art of designing a questionnaire.

CO4- To student understand various sampling techniques used for data collection. CO5- To understand the Data collection and Fieldwork

CO6- Describes data analysis using various Univariate analysis ,Bivariate and Multivariate techniques

CO7- To learn how to communicate the results and follow up

## **International Financial System**

Course outcome: Equip the students with an understanding of the international financial system, its evolution, growing importance as well as challenges thrown up by increasing globalization of finance.

### **Unit 1: Introduction**

Students should be able to understand the growing importance of international finance and costs of international investment in terms of crisis and contagion. Also a critical insight into balance of payments, its construction, implications of global flows and BoP trends of major countries.

### **Unit 2: International Monetary System**

Students should be able to understand the evolution of the international monetary system from bimetallism to its present state along with critical insights into the causes of failure of each of these systems.

### **Unit 3: Exchange Rate**

Students should develop an understanding of the factors affecting interest rates and the role of government intervention in it. Also, an insight into interest rate parity and purchasing power parity and the international Fisher effect.

Students should also be familiarized with the different approaches of exchange rate forecasting.

### **Unit 4: International Financial Markets**

Students should be able to develop an understanding of the working and evolution of the foreign exchange markets, international money markets, international credit markets, international bond markets and international stock markets.

### **Unit 5: International Banking:**

Students should be able to understand the development of offshore banking and offshore currency trading, systemically important financial institutions and the problems in regulating international banking. Also, a critical insight into the rationale of the Basel Committee recommendations, its implications and critique.

### **Unit 6: Financial Crisis:**

Students should be able to understand the trilemma of the exchange rate regime and its current relevance. Also a critical insight into the causes and consequences of all major financial crises of the world.

## **Financial Management**

- CO1: This unit intends to familiarize students with the basic concepts related to the Multination firms and foreign exchange market.
- CO2: The unit provide insight to the procedure of examining financial viability of capital expenditure plans undertaken by Multinational companies and their implications on the parent and subsidiary companies.
- CO3: The unit focuses on issues relating to various finance functions of MNCs which includes dividend policy decision, formation of sound capital structure, evaluating cost of capital , financing techniques of projects and working capital management.
- CO4: The unit appries with various kind of foreign exchange associated with the functioning of Multinational companies along with techniques of hedging these risks.
- CO5: The unit deals with portfolio management techniques and its risk management in involving investment in International markets.
- CO6: The unit aims to apprise with various accounting and tax issues associated with operation of Multinational companies.

## Consumer Behaviour

**Objective:** To student provide an in-depth understanding of the consumer and industrial buying processes and their determinants as relevant for marketing decision making.

### Contents:

**Unit I-Consumer Behaviour:** Describe the importance and nature of consumer behaviour; Types of consumers and their role; Consumer behaviour and marketing concept; understanding the Changing profile of Indian consumers and impact of technology. Conducting consumer research – overview of process, complexities and issues

**Unit II-Consumer Decision Making Process:** understand Buying Motives; Buying Roles; Consumer Buying Process; Levels of Consumer Decision Making.

**Unit III-Individual differences in consumers:** Describe the needs and motivation; Perception; Attitude and attitude change; Learning and learning theories; Personality and life style analysis.

**Unit IV-Socio-Cultural Determinants of consumer behaviour:** understand family and household influence on consumer buying behaviour; Group and their influences-WOM and opinion leaders, Social class; Culture and sub-culture. Cross-cultural dimensions of consumer behaviour

**Unit V-** Understand the models of Consumer Behaviour and Business buying behaviour.

## **Supply Chain Management and Logistics**

**Objective:** *To student acquaint the students with the concepts and tools of supply chain management and logistics as relevant for a business firm.*

### **Contents:**

#### **CO1 Introduction:**

Describing fundamental supply chain management and logistics concepts at macro and micro levels; Develop an understanding of demand management, supply chain metrics (KPIs), Product development process and purchasing cycle.

#### **CO2-Managing Relationship:**

Understanding the role of Relationship marketing in SCM

#### **CO3- Focus Areas of Logistics and Supply Chain management:**

Understand the foundational role of logistics as it relates to transportation and warehousing. Compare modes of transportation and related policies. Describe warehouse and inventory processes, systems, and performance measures.

#### **CO4-IT Enabling Logistics and Supply Chain:**

Develop an understanding of the Technology in logistics – EDI, bar Coding, RFID , TRADITIONAL ERP, SPECIAL ERP, MR, DRP, PDM, EIP, CPFR, WMS, TMS.

#### **CO5-Trends and Challenges in logistics and supply chain management:**

Analyzing the importance of the third party logistic outsourcing –challenges and future directions.

## **Human Resource Management**

- CO1- Basic understanding of Strategic Human Resource Management
- CO2- Understanding of HR Functions from Strategic perspective
- CO3- Learning strategy implementation concerning HR
- CO4- Broader understanding of SHRM and its links with corporate strategy
- CO5- Learning new developments in the field of SHRM

## Corporate Tax Structure and Planning

**PSO:** To familiarize the student with latest provisions of the Indian Corporate tax laws and related judicial pronouncements having implications for corporate tax planning and its future.

**CO 1:** Understand and discussed the probable outcomes of meaning of tax planning and their implication for management of taxation compliance, difference between tax evasion and tax avoidance. Also discussed nature and scope of tax planning and management in the corporate sector and recent jurisdiction regarding the same. Able to recognise various cases and identify whether it is case of tax planning, management, avoidance and evasion.

**CO 2:** Understand and discussed the probable outcomes of residential status and incidence of taxation, computation of corporate tax, how to solve the problems of Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961, deductions available to corporate Assessee, Computation of taxable income of companies, Computation of amount of corporate tax liability, Minimum Alternate Tax, Tax on distributed profits of domestic companies; Tax on income distributed to unit holders and the future prospects.

**CO 3:** To solve various problems with recent provisions with respect to management decisions production, acquisition, make or buy etc.

**CO 4:** To solve various problems with recent provisions with respect to Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Owning or leasing of an asset; purchase of assets by instalment system or Hire System; Purchase of an asset out of own funds or out of borrowed capital Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations.

**CO 5:** To solve various problems with recent provisions with respect to tax Planning in respect of amalgamation or de-merger of companies, Slump sale, conversion of a firm into a company, conversion of Sole Proprietorship into Company, Conversion of company into Limited Liability Partnership.

**CO 6:** To solve various problems with recent provisions with respect to transfer pricing, and methods to curb illegal transfer pricing practices, various real life cases discussed.

**CO 7:** To solve various problems with recent provisions with respect to foreign collaborations and incidence of taxation on domestic companies; provisions for relief in respect of double taxation.

## **Industrial Law**

**CO – I:** To understand the student objectives, definitions and different schemes under Employee provident Fund & Miscellaneous Act 1952. Focus is being made on applicability and benefits of different schemes referring to different case laws related the Act.

**CO- II:** To understand the student objectives and different definition & provisions of schemes under Employee State Insurance Act, 1948. Case laws are being referred for better understanding of applicability of the Act.

**CO-III:** To understand the student objectives and different definition & provisions of schemes under Factories Act, 1948. Case laws are being referred for better understanding of applicability of the Act.

**CO-IV:** To understand the student objectives of the Industrial Dispute Act, 1947 and to know the industrial dispute settlement process and different labour practices under the Act.

**CO-V:** To understand the student objectives and applicability of the Payment of Gratuity Act, 1972 and also to understand definitions of different terms under the act referring to case laws related to the act.

**CO-VI:** To understand the student objectives Trade Unions Act, 1926 and understand the registration process and rights and liabilities of trade union under the Act.

**CO-VII:** To understand the student objectives and different definitions under Employee's Compensation Act, 1923 and to know laws relating to compensation entitled by employees under the Act.

## **Accounting Theory and Financial Reporting**

CO-1: To understand the student nature and classifications of accounting theory, the use of GAAP and selected accounting principles.

CO-2: To student study the different concepts related to income measurement and comparison of standard setting in India, US and UK.

CO-3: To student study the nature and benefits of financial reporting the conceptual framework of FASB and IASB

CO-4: To student study the issues related to corporate Financial reporting with major concern to changing prices.

CO-5: To have an overview of interim reporting and Foreign Currency Translation.

CO-6: To student study the recent developments in accounting-HRA, Social reporting and Financial Reporting in Not-For-Profit and PSU'S

## Management of International Business Operation

CO	TITLE	OUTCOME
CO-1	The Strategy of International Business	Students will be able to understand different approaches to international management; Cross-cultural values and business management
CO-2	Planning for Global Expansion	Understanding student regarding Resource allocation and portfolio compositions of a global firm will be created
CO-3	- International Production, Outsourcing and Location Decisions	Students will be able to understand about Procurement for international operations – international quality standards; Logistics and Supply chain management
CO-4	- International Marketing Management	student Conceptual knowledge of International marketing mix planning – Product, price, promotion and distribution decisions will be created
CO-5	Management of International Financial Operations	Students will be able to understand the Management of International Financial Operations
CO-6	International Human Resource Management	Students will be able to understand about International Human Resource Management
CO-7	– Accounting and Tax Issues in International Business	Students will be able to know Evolution of International Accounting Standards (IFRSs) and various related Issues and Challenges;