

III SEMESTER

Subject code	Title of the Subject	Teaching hours/week			Duration of Exam in Hours	Marks for		Total Marks
		Lecture	Practical/ Field Work	Total		IA	Exam.	
12MBA31	Strategic Management	4	1	5	3	50	100	150
12MBA32	Operations Management	4	1	5	3	50	100	150
	ELECTIVE 1	4	1	5	3	50	100	150
	ELECTIVE 2	4	1	5	3	50	100	150
	ELECTIVE 3	4	1	5	3	50	100	150
	ELECTIVE 4	4	1	5	3	50	100	150
Total		24	6	30	18	300	600	900

MARKETING AREA

FINANCE AREA

HRM

Sub Code	Subject	Sub Code	Subject	Sub Code	Subject
12MBA MM311	Business Marketing	12MBA FM321	Advanced Financial Management	12MBAH R341	Recruitment & Selection
12MBA MM312	Sales & Retail Management	12MBA FM322/ 12MBA BI332	Investment Management	12MBAH R342	Compensation & Benefits
12MBA MM313	Consumer Behavior	12MBA FM323/ 12MBA BI333	Banking & Financial Services	12MBAH R343	Learning & Development
12MBA MM314	Services Marketing	12MBA FM324	Cost Management	12MBAH R344	Labour Law & Employee Relations

SEMESTER III STRATEGIC

MANAGEMENT

Sub Code: 12MBA31	IA Marks : 50
No.of Lecture Hrs/week : 04	Exam Hrs. : 03 Hours
Total No. of Lecture Hrs. : 56	Exam Marks : 100
Practical Component : 01 Hr/ Week	

Module I

(7 Hours)

Meaning and Nature of Strategic Management, its importance and relevance. Characteristics of Strategic Management. The Strategic Management Process. Relationship between a Company's Strategy and its Business Model.

Module II

(7 Hours)

Strategy Formulation – Developing Strategic Vision and Mission for a Company – Setting Objectives – Strategic Objectives and Financial Objectives – Balanced Scorecard. Company Goals and Company Philosophy. The hierarchy of Strategic Intent – Merging the Strategic Vision, Objectives and Strategy into a Strategic Plan.

Module III

(7 Hours)

Analyzing a Company's External Environment – The Strategically relevant components of a Company's External Environment – Industry Analysis – Porter's dominant economic features – Competitive Environment Analysis – Porter's Five Forces model – Industry driving forces – Key Success Factors – concept and implementation.

Module IV

(6 Hours)

Analyzing a company's resources and competitive position – Analysis of a Company's present strategies – SWOT analysis – Value Chain Analysis – Benchmarking

Module V

(7 Hours)

Generic Competitive Strategies – Low cost provider Strategy – Differentiation Strategy – Best cost provider Strategy – Focused Strategy – Strategic Alliances and Collaborative Partnerships – Mergers and Acquisition Strategies – Outsourcing Strategies – International Business level Strategies.

Module VI

(7 Hours)

Business Planning in different environments – Entrepreneurial Level Business planning – Multi stage wealth creation model for entrepreneurs– Planning for large and diversified companies – brief overview of Innovation, integration, Diversification, Turnaround Strategies - GE nine cell planning grid and BCG matrix.

Module IV**(6 Hours)**

Analyzing a company's resources and competitive position – Analysis of a Company's present strategies – SWOT analysis – Value Chain Analysis – Benchmarking

Module V**(7 Hours)**

Generic Competitive Strategies – Low cost provider Strategy – Differentiation Strategy – Best cost provider Strategy – Focused Strategy – Strategic Alliances and Collaborative Partnerships – Mergers and Acquisition Strategies – Outsourcing Strategies –International Business level Strategies.

Module VI**(7 Hours)**

Business Planning in different environments – Entrepreneurial Level Business planning – Multi stage wealth creation model for entrepreneurs– Planning for large and diversified companies – brief overview of Innovation, integration, Diversification, Turnaround Strategies - GE nine cell planning grid and BCG matrix.

Module VII**(7 Hours)**

Strategy Implementation – Operationalizing strategy, Annual Objectives, Developing Functional Strategies, Developing and communicating concise policies. Institutionalizing the strategy. Strategy, Leadership and Culture. Ethical Process and Corporate Social Responsibility.

Module VIII**(8 Hours)**

Strategic Control, guiding and evaluating strategies. Establishing Strategic Controls. Operational Control Systems. Monitoring performance and evaluating deviations, challenges of Strategy Implementation. Role of Corporate Governance

Practical Components:

Business Plan: Students should be asked to prepare a Business Plan and present it at the end of the semester. This should include the following:

Executive Summary

Overview of Business and industry analysis

Description of recommended strategy and justification

Broad functional objectives and Key Result Areas.

Spreadsheet with 5-year P&L, Balance Sheet, Cash Flow projections, with detailed worksheets for the revenue and expenses forecasts.

Analysing Mission and Vision statements of a few companies and comparing them

Applying Michael Porter's model to an industry (Retail, Telecom, Infrastructure, FMCG, Insurance, Banking etc)

Pick a successful growing company. Do a web-search of all news related to that company over a one-year period. Analyse the news items to understand and write down the company's strategy and execution efficiency.

Pick a company that has performed very badly compared to its competitors. Collect information on why the company failed. What were the issues in strategy and execution that were responsible for the company's failure in the market. Analyse the internal and external factors

Map out GE 9-cell matrix and BCG matrix for some companies and compare them

Conduct SWOT analysis of your institution and validate it by discussing with faculty

Conduct SWOT analysis of companies around your campus by talking to them

RECOMMENDED BOOKS:

1. Crafting and Executing Strategy - Arthur A. Thompson Jr., AJ Strickland III, John E Gamble, 18/e, Tata McGraw Hill, 2012.
2. Strategic Management : An Integrated Approach - Charles W. L. Hill, Gareth R Jones, Cengage Learning.
3. Strategic Management - Kachru U, Excel Books, 2009.
4. Strategic Management: Analysis, Implementation, Control – Nag A, 1/e, Vikas,
5. Business Policy and Strategic Management – Subba Rao P, HPH.

REFERENCE BOOKS:

1. Strategic Management: Concepts and Cases - David R ,13/e, PHI.
2. Strategic Management: Building and Sustaining Competitive Advantage- Robert A. Pitts & David Lei, 4/e, Cengage Learning.
3. Competitive Advantage - Michael E Porter, Free Press NY
4. Essentials of Strategic Management - Hunger, J. David, 5/e, Pearson.
5. Strategic Management – Saroj Datta, jaico Publishing House, 2011.
6. Business Environment for Strategic Management – Ashwathappa, HPH.

OPERATIONS MANAGEMENT

Sub Code: 12MBA32	IA Marks : 50
No.of Lecture Hrs/week : 04	Exam Hrs. : 03 Hours
Total No. of Lecture Hrs. : 56	Exam Marks : 100
Practical Component : 01 Hr/ Week	

Module I: Introduction to Operations Management (6 Hours)

What is operations management? Production system concept, Transformation process, difference between products and services, OM in the organizational chart, operations as service, Historical development of OM, Current issues in operations management, Operations strategy, competitive dimensions, operations strategy in manufacturing, developing manufacturing strategy, operations strategy in services

Module 2: Introduction and Break even analysis (6 Hours)

Break even analysis - Break even analysis in terms of physical units, sales value, and percentage of full capacity. Break even for Multi Product situations, Capacity expansion decisions, Make or Buy decisions, Equipment Selection decisions, Production process selection decisions, Managerial uses of break even analysis, Limitations of Breakeven

analysis.

Forecasting

Module

III: (7 Hours)

Forecasting as a planning tool, forecasting time horizon, short and long range forecasting, sources of data, types of forecasting, qualitative forecasting techniques, quantitative forecasting models - Linear regression, Moving average, Weighted moving average, Exponential smoothing, Exponential smoothing with trends, Measurement of errors, Monitoring and Controlling forecasting models.

Module IV: Facility Planning (7 Hours)

Facilities location decisions, factors affecting facility location decisions and their relative importance for different types of facilities, Facility location models.

Facility layout planning. Layout and its objectives for manufacturing operations, warehouse operations, service operations, and office operations., principles, types of plant layouts – product layout, process layout, fixed position layout, cellular manufacturing layouts, hybrid layouts, Factors influencing layout changes.

Module V: Employee Productivity (6 Hours)

Productivity and work study

Productivity and the standard of living, Productivity and the organization, productivity, variables affecting labour productivity, work content and time, Work Study and related working conditions and human factors.

Method Study

Introduction to Method Study, Data collection, recording, examining, and improving work, Material flow and material handling study, Worker flow study, Worker area study,

Work Measurement

Introduction to Work Measurement, Work sampling study, Time study and setting standards

Module VI: Capacity Planning

(6 Hours)

Introduction to capacity planning – CRP, MRP, MRP 2. MPS. Managerial importance of aggregate plans, alternatives for managing demand and supply, capacity augmentation strategies. Matching demand and capacity, demand chase aggregate planning, level production aggregate planning.

Module VII: Materials Management

(10 Hours)

Role of Materials Management- materials and profitability, Purchase functions, Procurement procedures including bid systems, Vendor selection and development, Vendor rating, ethics in purchasing. Roles and responsibilities of purchase professionals. Concepts of lead time, purchase requisition, purchase order, amendments, forms used and records maintained.

Inventory Management: Concepts of inventory, types, Classification, selective inventory management, ABC VED, and FSN analysis. Inventory costs, Inventory models – EOQ, safety stocks, Re order point, Quantity discounts.

Stores- types, functions, roles responsibilities, Inventory records,

Module VIII:

(8 Hours)

Designing Service Delivery systems

Introduction, distinctive characteristics of service operations, Service/product mix, intangible nature of services, simultaneous provision and consumption of services, time dependent capacity, customer management, multi site management, factors involved in delivering services, categories of services, service delivery systems, design, IT based and other service delivery systems design, Issues to considered in delivery system design service profiling,

management

The course will cover both theory and numerical problems (theory and numerical in the ratio of 40 : 60 ratio)
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Practical Component

Students have to study plant layouts used for various types of organizations like manufacturing firms, retail outlets, hospitals, hotels, etc and prepare a report.

Students have to identify different types of services and study how their delivery systems are designed

Students have to prepare formats of different documents used in stores, purchase and inventory management like bin card, ledger, tender, quotation, indent etc

RECOMMENDED BOOKS:

1. Operations Management - Norman Gaither, Greg Frazier, 9/e, Cengage learning, 2011.
2. Operations Management - Richard B. Chase, 11/e, TMH.
3. Operations Management-Terry Hill, Second edition, Palgrave Macmilan
4. Operations Management: Along the supply chain - Russel and Taylor, 6/e, Wiley India, 2009.
5. Introduction to Operations and Supply Chain Management - Cecil Bozarth, Pearson, 2011.
6. Production and Operations Management - Everette E. Adam, Jr, and Ronald J. Ebert, 5/e, PHI, 2010.

REFERENCE BOOKS:

1. Production and Operations Management – Ashwathappa K, & Sridhar Bhat K, Himalaya Publications
2. Production and Operations Management: Text and cases - Upendra kachru, 1/e, Excel Books.
3. Operations Now - Byron J. Finch, 3/e, Tata Mc-GrawHill, 2008.
4. Production and Operations management - Ajay K. Garg, Tata Mc-Graw Hill, 2012.
5. Production and Operations Management – Chunawalla,Himalaya Publications.
6. Operations Management - William J. Stevenson, 9/e, The McGraw Hill, 2011.

Website:

[http: //www.fundula.com/allcourses](http://www.fundula.com/allcourses)

SEMESTER III: MARKETING AREA

BUSINESS MARKETING

Sub Code: 12MBAMM311	IA Marks : 50
No.of Lecture Hrs/week : 04	Exam Hrs. : 03 Hours
Total No. of Lecture Hrs. : 56	Exam Marks : 100
Practical Component : 01 Hr/Week	

Module I

(6 Hours)

Dimensions of Industrial Marketing: Nature of Industrial Marketing, Industrial Marketing vs. Consumer Marketing, Economics of Industrial demand – The Resellers Market – The Industrial Marketing Concept, Understanding Industrial Markets, Types of Industrial Markets, Classifying Industrial Products, Organizational Procurement Characteristics – The Industrial Marketing Environment, Environmental effect on Industrial Market with special reference to Government rule.

Module II

(7 Hours)

Nature of Industrial buying: Organisational buying Activity, Buying models and buying centre concept, Inter Personal Dynamics of Industrial Buying Behavior, Roles of Buying centre, Conflict Resolution in Decision Making Ethics in Purchasing

Module III(8 Hours)

Market Segmentation: Choosing Target Segments, Positioning, Differentiated and Un-Differentiated Markets, Concentrated and Niche Markets, Positioning Strategies, Difference between Industrial Market Research and Consumer Market Research

Module IV(7 Hours) Formulating Product Planning: Developing Product Strategy, Analyzing Industrial Product Life Cycle, Developing Strategies for new and existing products

Business Service Marketing: Special Challenges

Module V

(6 Hours)

Formulating Channel Strategy: Industrial Distributor, Definition, Geographical Distribution, Size Characteristics, operating characteristics, Role of Sales Agent and their drawbacks, choice of the right Distributors, Participation of other Channel Members in Industrial Distribution- Channel Logistics- Relationship of Logistics & Physical Distribution, Total Cost approach customer service, assessing the customer service, Identifying the cost centers.

Module VI(6 Hours)

Pricing Strategies: Price Determinants, Factors that Influence the Pricing Strategies, concept of learning curves, Pricing Strategies, Competitive Bidding, Leasing

Module VII(6 Hours)

The Promotional Strategies: Advertising in Industrial Markets, uses, Message Formulation, policies, media ,budgetary support, evaluation of advertising- sales Promotion- Use of Sales Promotion in Industrial Markets, trade shows and exhibitions B 2 B Forms of E-Commerce

Module VIII(6 Hours)

Management of Sales Force: Managing the Industrial Sales Force, Organizing and controlling the industrial sales force activity, planning for the sales force Deployment. Personal Selling: Selecting and Recruitment of Industrial sales person, sales training, Directing, Motivating, Task Assignment, Compensation, Measuring the Effectiveness of Sales Force.

Relationship Sales and Marketing, Four forms of Seller Roles

Case studies in Indian context only(4 Hours) Practical

Components:

Go to a Government unit as well as a private manufacturing company: what are the differences in their purchasing procedures, pricing, payment terms etc? Study the tender method and its advantages/drawbacks?

Attend a trade show of Industrial Products organized in your area and study the differences in the brochures, advertising, and the other marketing inputs. Imagine you are marketing a product like tyres which can be sold to the large buyers (Business Marketing) like KSRTC as well as in the retail market. Write down your assumptions as to what the 4 P's are likely to be and then compare it what it actually Visit an industrial unit and identify products where the seller sells directly as against using an intermediary or distributor. Why does this happen? What are the advantages and drawbacks of using a distributor?

Conduct one week of Industry survey in the context of B to B marketing by visiting the companies or shops near the institutes The data collected can be analyzed using appropriate statistical software and submit the report

RECOMMENDED BOOKS:

1. Industrial Marketing - Robert R. Reeder & Reeder, PHI
2. Business Marketing Management - Michael D. Hutt, Thomas W. Speh, 9/e, Cengage Learning, 2007.
3. Industrial Marketing - Krishna Havaldar, 3/e, TMH, 2011.
4. Business to Business Marketing - Vitale & Giglierano, 1/e, Cengage Learning.
5. Business Marketing: Connecting Strategy, Relationships and Learning - Robert Dwyer, John F. Tanner Jr., 4/e, TMH, 2006.

REFERENCE BOOKS:

1. Business Marketing - Frank G. Bingham Jr., and Others, 3/e, TMH, 2005.
2. Industrial Marketing - P. K. Ghosh, Oxford University Press.
3. Industrial Marketing – Mukherjee H. S, Excel Books.

SALES AND RETAIL MANAGEMENT

Sub Code: 12MBAMM312	IA Marks : 50
No.of Lecture Hrs/week : 04	Exam Hrs. : 03 Hours
Total No. of Lecture Hrs. : 56	Exam Marks : 100
Practical Component : 01 Hr/ Week	

PART – A: SALES MANAGEMENT

Module **8 Hours**

Introduction to sales management: Meaning, Personal Selling, the sales management process Emerging Trends in Sales Management, Qualities and Responsibilities of a sales manager. **Selling skills & selling strategies:** selling and buying styles, selling situations, selling skills, selling process

Module II **6 Hours**

Sales organization: Meaning, Factors influencing structure, organisational principle and design key account sales, sales process automation, emerging organisational designs
Management of Sales Territory & Sales Quota: Sales territory, meaning, size, designing, sales quota, procedure for setting sales quota ,Types of sales quota, Methods of setting sales Quota.

Module III **6 Hours**

Recruitment and selection of sales force: Hiring process, sources, selection process.
Training: - process, types of training and training methods, designing a sales training programme,

Module IV **6 Hours**

Sales force motivation: Nature of motivation, Importance, Process and factors in the motivation, **Compensation:** - Meaning, Types compensation plans and **evaluation:** - of sales force by performance and appraisal process.

Case Studies on Sales Management: 02 Hours

PART – B RETAIL MANAGEMENT

Module V7 Hours

Retailing: - Meaning, Nature, Classification, Growing Importance of Retailing, Factors Influencing Retailing, Functions of Retailing, and Retail as a career. Developing and applying Retail Strategy, Strategic Retail Planning Process, Retail Organization, The changing Structure of retailing, Classification of Retail Units, Types of Retail Formats

Module VI7 Hours

Setting up Retail organization: Size and space allocation, location strategy, factors Affecting the location of Retail, Retail location Research and Techniques, Objectives of Good store Design.

Store Layout and Space planning: Types of Layouts, role of Visual Merchandiser, Visual Merchandising Techniques, Controlling Costs and Reducing Inventories Loss, Exteriors, Interiors.

Store Management: Responsibilities of Store Manager, Store Security, Parking Space Problem at Retail Centers, Store Record and Accounting System, Coding System, Material Handling in Stores, Management of modern retails stores.

Module VII 6 Hours

Emergence of Organized Retailing: Traditional Retailing, Organized Retailing in India, Retailing in rural India, Retail Environment in India, FDI in retailing, Role of IT in retailing, Emerging trends in organized retailing

Module VIII 6 Hours

Retail Pricing: Factors influencing retail pricing, Retail pricing strategies, Retail promotion strategies

Relationship Marketing in Retailing: Management & Evaluation of Relationships in Retailing, Retail **Research in Retailing:** Importance of Research in Retailing, Trends in Retail Research, Areas of Retail Research. Customer Audits, Brand Management in retailing

Case Studies 2 Hours

Practical Components:

Interview a salesperson and write a brief report about what they like and dislike about their jobs, their salary, travelling allowances, sales quotas, why they chose a sales career, and what does it take to succeed in this profession. Go to a kirana store and a supermarket and compare the following: a) store arrangement b) No of brands carried c) pricing policies – are discounts given? d) service – personal or impersonal? Etc etc.

Go to around three kirana stores in your neighbourhood (around 2 kms) and discuss with them the importance of location, pricing, credit policy, etc . What percentages of goods is sold 'loose' in each locality and compare this with the approximate income range of the customers? What are the retailers losses when a customer defaults in payment? Does he make up for it by increasing his prices to other customers?

Ask your friends if they would buy certain goods like groceries, vegetables, socks, mobile, pens etc from the roadside vendor as against a regular shop. Group the products into

low risk and high risk ones. Does this buying behavior also depend on the personality of the individual doing the buying? Or the one doing the selling?

Student can make a presentation on any product or the services of student choice, covering selling strategies and one day work exposure towards merchandising in any big retail outlets of respective places where institute is operating. Rural colleges can send the students to the city nearby to observe the merchandising planning in retail outlets and to make a small report.

RECOMMENDED BOOKS:

1. Sales & Distribution Management - Tapan K. Panda & Sunil Sahadev, 6/e, Oxford University Press.
2. Managing of Sales Force - Spiro Stanton Rich, 11/e, TMH, 2003.
3. Sales Management: Text and Cases – Ghosh P. K, HPH.
4. Integrated Retail Management - James R. Ogden & Denise T.Ogden,Biztantra, 2003.
5. Retail Management - Levy & Weitz, 8/e, TMH, 2012.
6. Retailing Management - Swapana Pradhan, 4/e, TMH, 2012.
7. Retail Marketing Management - Dravid Gilbert, 2/e, Pearson Education.
8. The Art of Retailing - A. J. Lamba,McGraw Hill.
9. Retail Management: A Strategic Approach - Barry Berman, Joel R. Evans, Pearson.

REFERENCE BOOKS:

1. Sales & Retail Management : An Indian Perspective - S.L. Gupta, Excell books.
2. Salesmanship and Sales Management - Sahu P. K & Raut K. C, 3/e, Vikas Publishing
3. Sales Management - Douglas J. Dalrymple, William L Crowe, John Wiley & Co.
4. Sales & Distribution Management: An Indian Perspective – Gupta S. L, Excel Books,
5. Principles of Retail Management - Rosemary Varley, Mohammed Rafiq, Palgrave Macmillan, 2009..
6. Retail Management -Chetan Bajaj, Oxford University press.
7. Managing Retailing -Sinha, Piyush Kumar & Uniyal & Oxford University Press, 2010.
8. Retail Management – Arif Sheikh, HPH.

CONSUMER BEHAVIOUR

Sub Code: 12MBAMM313	IA Marks : 50
No. of Lecture Hrs/week : 04	Exam Hrs. : 03 Hours
Total No. of Lecture Hrs. : 56	Exam Marks : 100
Practical Component : 01 Hr/ Week	

Module I: Introduction to the study of Consumer Behaviour (4 Hours)

Meaning & Definition of CB, Difference between consumer & Customer, Nature & Characteristics of Indian Consumers, Consumer Movement in India, Rights & Responsibilities of consumers in India, Benefits of consumerism.

Module II: Role of Research in understanding consumer behaviour (6 Hours)

Consumer Research: Consumer Research Paradigms (Qualitative & Quantitative Research Methods) Developing research objectives, collecting secondary data, designing primary research, data analysis and reporting research findings.

Models of Consumer Behaviour: Input-Process-Output Model, *Nicosia Model*, *Howard Sheth Model*, *Engel-Kollat-Blackwell Models* of Consumer Behaviour, **Internal Influences:** Motivation, Personality, Perception, Learning, Attitude, Communications, **External Influences:** Social Class, Culture, Reference Groups, Family members.

Levels of Consumer Decision Making – Consumer Buying Decision Process, Complex Decision Making or Extensive Problem Solving Model, Low Involvement Decision Making or Limited Problem Solving Model, Routinised Response Behaviour, Four views of consumer decision making.

Situational Influences- Nature of Situational Influence (The communication Situation, The Purchase Situation, The usage situation, The disposition situation) Situational Characteristics and consumption behaviour (Physical features, Social

Surroundings, Temporal Perspectives, Task Definition, Antecedent States.)

Module III: Individual Influences on Consumer Behaviour: (Part I) (7 Hours)

A) Motivation: Basics of Motivation, Needs, Goals, Positive & Negative Motivation, Rational Vs Emotional motives, Motivation Process, Arousal of motives, Selection of goals.

Motivation Theories and Marketing Strategy - Maslow's Hierarchy of Needs, McGuire's Psychological Motives (Cognitive Preservation Motives, Cognitive Growth Motives, Affective Preservation Motives, Affective Growth Motives).

B) Personality: Basics of Personality, Theories of Personality and Marketing Strategy (Freudian Theory, Neo-Freudian Theory, Trait Theory), Applications of Personality concepts in Marketing, Personality and understanding consumer diversity (Consumer Innovativeness and related personality traits, Cognitive personality factors, Consumer Materialism, Consumer Ethnocentrism), Brand Personality (Brand Personification, Gender, Geography, Colour), Self and Self-Image (One or Multiple selves, The extended self, Altering

the self).

C) Perception: Basics of Perception & Marketing implications, Elements of Perception (Sensation, Absolute Threshold, Differential Threshold, Subliminal Perception), Dynamics of Perception (Perceptual Selection, Perceptual Interpretation, Perceptual Organization, perceived price, perceived quality, price/quality relationship, Perceived Risk, Types of risk, How consumers' handle risk.

Module IV: Individual Influences on Consumer Behaviour: (Part II) (07 Hours)

A) Learning: Elements of Consumer Learning, Motivation, Cues, Response, Reinforcement, Marketing Applications of Behavioural Learning Theories, Classical Conditioning (Pavlovian Model, Neo-Pavlovian Model), Instrumental Conditioning, Elaboration Likelihood Model.

B) Attitude: Basics of attitude, The nature of attitude, Models of attitude and Marketing Implication, (Tri-component Model of attitude, Multiattribute attitude models.

C) Persuasive Communication : Communications strategy, Target Audience, Media Strategy, Message strategies, Message structure and presentation.

Module V: External Influences on Consumer Behaviour: (Part I) (7 Hours)

A) Social Class: Social Class Basics, What is Social Class? (Social class & Social status, The dynamics of status consumption, Features of Social Class, Five Social-Class Categories in India

B) Culture and Subculture - Major Focus on Indian Perspective **Culture:** Basics, Meaning, Characteristics, Factors affecting culture, Role of customs, values and beliefs in Consumer Behaviour.

Subculture: Meaning, Subculture division and consumption pattern in India, Types of subcultures (Nationality subcultures, Religious subcultures, geographic and regional subcultures, racial subcultures, age subcultures, sex as a subculture)

Cross-cultural consumer analysis: Similarities and differences among people, the growing global middle class; Acculturation is a needed marketing viewpoint, applying research techniques

Cross-cultural marketing strategy: Cross-cultural marketing problems in India, Strategies to overcome cross-cultural problems

Module VI: External Influences on Consumer Behaviour: (Part II) (08 Hours)

Groups: Meaning and Nature of Groups, Types

Family: The changing structure of family, Family decision making and consumption related roles, Key family consumption roles, Dynamics of husband-wife decision making, The expanding role of children in family decision making, The family life cycle & marketing strategy, Traditional family life cycle & marketing implications,

Reference Groups: Understanding the power & benefits of reference groups, A broadened perspective on reference groups, Factors that affect reference group influence, Types of reference groups, Friendship groups, Shopping groups, Work groups, Virtual groups, Consumer-action groups, Reference group appeals, Celebrities.

Module VII: Consumer Influence and Diffusion of Innovations: (08 Hours)

Opinion Leadership: Dynamics of opinion leadership process, Measurement of opinion leadership, Market Mavens, Opinion Leadership & Marketing Strategy, Creation of Opinion Leaders

Diffusion of Innovations: Diffusion Process (Innovation, Communication channels, Social System, Time)

Adoption Process: Stages, categories of adopters

Post Purchase Processes: Post Purchase Processes, Customer Satisfaction, and customer commitment: Post purchase dissonance, Product use and non use, Disposition, Product disposition.

Module VIII: CRM & Online Decision Making (05 Hours)

A) Customer Relationship Management

Meaning & Significance of CRM, Types of CRM (Operational, Collaborative, Analytical), Strategies for building relationship marketing, e-CRM, Meaning, Importance of e-CRM, Difference Between CRM & e-CRM

B) On-line Decision Making: Meaning & Process/Stages

Case studies in Indian context only (04 Hours)

Practical Component:

1. Students can go to malls and unorganized retail outlets and observe the behaviour of consumers of different demographic segments while buying different category of goods. Come back to class and present the findings / observations followed with a group discussion.
2. Students can prepare a questionnaire and do a survey on consumer buying behaviour and present the findings in the class.
3. Find three advertisements that appeal to the need for power, affiliation and achievement and discuss their effectiveness. Rewrite these for persons in different levels of Maslow's Hierarchy?
4. Meet your friends and conduct a survey to find what are the important factors in their purchase of mobiles, shoes, bags etc. There are now plenty of advertisements regarding most products – how do they deal with this information overload?

RECOMMENDED BOOKS:

1. Consumer Behaviour - Leon Schiffman, Lesslie Kanuk, 10/e, Pearson, 2010.
2. Consumer Behaviour: Building Marketing Strategy – Del I. Hawkins, & Others, 11/e, TMH.
3. Shopper, Buyer and Consumer behaviour - Jay D. Lindquist, Joseph Sirgy, 2/e, Biztantra.
4. Consumer behavior – David L. Loudon, Della Bitta, 4/e, McGraw Hill.
5. Consumer Behaviour – Raju M. S & Dominique Xardel, Vikas Publishing House.

REFERENCE BOOKS:

1. Consumer Behaviour - Henry Asseal, Cengage Learning.
2. Consumer Behaviour in Indian Perspective – Suja Nair, Himalaya Publisher.
3. Customer Behavior : A Managerial Perspective – Sheth, Mittal, Cengage Learning.
4. Consumer Behaviour- Satish K. Batra & S H H Kazmi, Excell Books.
5. CRM – Alok Kumar, Chhabi Sinha, 7/e, Biztantra.
6. Customer Relationship Management - Peeru Ahamed & Sagadevan, Vikas Publishing.
7. Consumer Behaviour – Kumar Rajeev, Himalaya Publisher.

Website:

<http://www.fundula.com/allcourses>

SERVICES MARKETING

Sub Code: 12MBAMM314	IA Marks : 50
No.of Lecture Hrs/week : 04	Exam Hrs. : 03 Hours
Total No. of Lecture Hrs. : 56	Exam Marks : 100
Practical Component : 01 Hr/ Week	

Module I

(6 Hours)

Introduction to services: Concepts, Contribution & reasons for the growth of services sector, Difference in goods and service in marketing, Myths about services, Characteristics of Services, Concept of service marketing triangle, Service marketing mix, GAP models of service quality. Marketing challenges in service industry.

Module II

(7 Hours)

Consumer behaviour in services: Search, Experience and Credence property, Customer expectation of services, Two levels of expectation, Zone of tolerance, Factors influencing customer expectation of services.

Customer perception of services- Factors that influence customer perception of service, Service encounters, Customer satisfaction, Strategies for influencing customer perception.

Module III

(5 Hours)

Understanding customer expectation through market research: Key reasons for GAP 1, Using marketing research to understand customer expectation, Types of service research, Building customer relationship through retention strategies Relationship marketing, Evaluation of customer relationships, Benefits of customer relationship, levels of retention strategies, Market segmentation-Basis & targeting in services.

Module IV

(8 Hours)

Customer defined service standards: "Hard" & "Soft" standards, Process for developing customer defined standards.

Leadership & Measurement system for market driven service performance- Key reasons for GAP 2- service leadership- Creation of service vision and implementation, Service quality as profit strategy, Role of service quality in offensive and defensive marketing.

Service design and Positioning – Challenges of service design, New service development – types, stages. Service blue printing- Using & reading blue prints. Service positioning – positioning on the five dimensions of service quality, Service Recovery.

Module V

(6 Hours)

Employee role in service designing: Importance of service employee, Boundary spanning roles, Emotional labour, Source of conflict, Quality – productivity trade off, Strategies for closing GAP 3.

Customer's role in service delivery- Importance of customer & customers role in service delivery, Strategies for enhancing- Customer participation, Delivery through intermediaries- Key intermediaries for service delivery, Intermediary control strategies.

Module VI

(5 Hours)

Managing demand and capacity – Lack of inventory capability, Understanding demand patterns, Strategies & Tools for matching capacity and demand, coping with fluctuating demand, Waiting line strategies.

Module VII

(8 Hours)

Role of marketing communication – Key reasons for GAP 4 involving communication, Four categories of strategies to match service promises with delivery, Methodology to exceed customer expectation.

Pricing of services- Role of price and value in provider GAP 4, Role of non monetary cost, Price as an indicator of service quality Approaches to pricing services, pricing strategies.

Module VIII

(6 Hours)

Physical evidence in services: Types of service scapes, Role of service scapes, Frame work for understand service scapes & its effect on behaviour, Guidance for physical evidence strategies.

Case studies in Indian context only

(5 Hours)

Practical Component:

Ask students to choose a service industry of their choice at the beginning of the semester. Ask them to do an in-depth study of the industry and give a presentation at the end of every module relating the concepts of that module to the industry.

Students can prepare service blueprints for any service of their choice.

Students can do a role play on service recovery.

Identify any existing services. Locate loopholes in their design and suggest modifications.

Students can design and carry out a servqual study.

RECOMMENDED BOOKS:

1. Services Marketing-Valarie A. Zeithmal & Mary Jo Bitner, 5/e, TMH, 2011.
2. Services Marketing- Christopher Lovelock, Pearson Education, 2004.
3. Services Marketing: Operation, Management, and Strategy- Kenneth E Clow & David L Kurtz, 2/e, Biztantra, 2007.
4. Services Marketing: The Indian Perspective- Ravi Shankar, Excel Books, 2006.

REFERENCE BOOKS:

1. Services Marketing - Rajendra Nargundkar, 3/e, TMH, 2010.
2. Services Marketing - Govind Apte, Oxford, 2007.
3. Services Marketing - Hoffman & Bateson, 4/e, Cenage Learning, 2007.
4. Services Marketing - Peter Mudie and Angela Pirrie, 3/e, Elsevier, 2006.
5. Service Marketing – Jha S. M, HPH.

SEMESTERIII: FINANCE AREA

ADVANCED FINANCIAL MANAGEMENT

Sub Code: 12MBAFM321	IA Marks : 50
No.of Lecture Hrs/week : 04	Exam Hrs. : 03 Hours
Total No. of Lecture Hrs. : 56	Exam Marks : 100
Practical Component : 01 Hr/Week	

Module I (6 Hours)

Working capital management – Determination of level of current assets. Sources for financing working capital. Bank finance for working capital. (No problems on estimation of working capital). Working capital financing: Short term financing of working capital, long term financing of working capital. Working capital leverages.

Module II (6 Hours)

Cash Management – Forecasting cash flows – Cash budgets, long-term cash forecasting, monitoring collections and receivables, optimal cash balances – Baumol model, Miller-orr model,. Strategies for managing surplus fund.

Module III (6 Hours)

Receivables Management – Credit management through credit policy variables, marginal analysis, Credit evaluation : Numerical credit scoring and Discriminate analysis. Control of accounts receivables, Problems on credit granting decision.

Module IV (6 Hours)

Inventory Management: Determinations of inventory control levels : ordering, reordering, danger level. EOQ model. Pricing of raw material. Monitoring and control of inventories, ABC Analysis.

Module V (10 Hours)

Capital structure decisions – capital structure & market value of a firm. Theories of capital structure – NI approach, NOI approach, Modigliani Miller approach, traditional approach. Arbitrage process in capital structure. Planning the capital structure: EBIT and EPS analysis. ROI & ROE analysis. Capital structure policy .

Module VI

(6 Hours)

Dividend policy – Theories of dividend policy : relevance and irrelevance dividend decision. Walter's & Gordon's model, Modigliani & Miller approach. Dividend policies – stable dividend, stable payout and growth. Bonus shares and stock split corporate dividend behavior. Legal and procedural aspects of dividends Corporate Dividend Tax.

Module VII

(6 Hours)

Mergers and Acquisitions- Meaning and definition, . types of merger – motives behind mergers – theories of mergers – operating, financial and managerial synergy of mergers – value creation in horizontal, vertical and conglomerate mergers – internal and external change forces contributing to M & A activities

Module VIII

(10 Hours)

Corporate financial modeling – Agency problem and consideration. Effect of inflation on ; Asset value, firm value, returns, Financial planning – Basis of financial planning, sales forecast method, pro-forma P & L account method, pro-forma balance sheet method, determination of External Financing Requirement (EFR). **Financial Management of sick**

Units: Definition of sickness, causes, symptoms, predictions, revival strategies, institutions for revival of sick units. Economic Value Added (EVA) – concept, components of EVA. Market Value Added (MVA)

Practical Components:

Study the working capital financing provided by a Bank and submit the report on the same

Study the annual report of any two companies and prepare a cash budget for next year.

Visit a bank/financial institution providing factoring service and submit a report.

Study any sick unit which has been revived and identify the steps taken in its revival

Study the mergers/acquisitions taken place in the country in the recent past and submit the report.

RECOMMENDED BOOKS:

1. Financial Management - Prasanna Chandra, 8/e, TMH, 2011.
2. Financial Management - M.Y. Khan & P.K. Jain, 6/e, TMH, 2011.
3. Financial Management - I.M. Pandey, 10/e, Vikas, 2011.

REFERENCE BOOKS:

1. Financial Management: Theory & Practice - Brigham & Ehrhardt, 10/e, Cengage Learning, 2004.
2. Ross, Westerfield & Jaffe, Corporate Finance– TMH – 8/e, 2010
3. Advanced Financial Management – Sudhindra Bhat – Excel Books.
4. Financial Management & Policy - Vanhorne, 12/e, Pearson
5. Financial management :principles and applications- Keown, Martin, Petty. Scott, PHI.
6. Principle of Corporate Finance– Brearly and Myers, 10/e, TMH, 2012.
7. Corporate Finance:Theory & Practice – Ashwath Damodaran, 2/e, Wiley India Pvt. Ltd., 2009.
8. Cases in Financial Management - Pandey & Bhatt, 2/e, TMH, 2012.
9. Corporate Financial Strategy – Ruth Bendel , ElSevier India (P) Ltd.
10. Contemporary Financial Management - Kothari & Dutta, Macmillan
11. Financial Management : Comprehensive Text Book with Case Studies – Ravi M. Kishore, 7/e, Taxmann.
12. Financial Management – Srivastava R. M, HPH.

INVESTMENT MANAGEMENT

Sub Code: 12MBAFM322/12MBABI332	IA Marks : 50
No. of Lecture Hrs/week : 04	Exam Hrs. : 03 Hours
Total No. of Lecture Hrs. : 56	Exam Marks : 100
Practical Component: 01 Hr / Week	

Module I -Theory (6 Hours)

Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process.

Financial Instruments: Money Market Instruments, Capital Market Instruments, Derivatives.

Module II -Theory (6 Hours)

Securities Market: Primary Market - Factors to be considered to enter the primary market, Modes of raising funds, Issue Management-Pre and Post Issue Management. Secondary Market- Major Players in the secondary market, Functioning of Stock Exchanges, Trading and Settlement Procedures, Leading Stock Exchanges in India.

Stock Market Indicators- Types of stock market Indices, Indices of Indian Stock Exchanges.

Mutual Funds: Functions of Investment companies, Classification of Investment companies, Mutual Fund types, Performance of Mutual Funds-NAV.

Module III Theory & Problems (8 Hours)-

Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns.

Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return, Portfolio with 2 assets, Portfolio with more than 2 assets.

Module IV Theory & Problems (8 Hours)-

Valuation of securities: Bond- Bond features, Types of Bonds, Determinants of interest rates, Bond Management Strategies, Bond Valuation, Bond Duration.

Preference Shares- Concept, Features, Yields.

Equity shares- Concept, Valuation, Dividend Valuation models.

Module V (10 Hours)-

Macro-Economic and Industry Analysis: Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis. Company Analysis- Financial Statement Analysis, Ratio Analysis. Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns.

Mathematical Indicators – Moving averages, ROC, RSI, Market Indicators. (Problems in company analysis & Technical analysis)

Module VI Theory & Problems (8 Hours)

Modern Portfolio Theory: Markowitz Model -Portfolio Selection, Opportunity set, Efficient Frontier. Capital Asset pricing model: Basic Assumptions, CAPM Equation, Security Market line, Extension of Capital Asset pricing Model - Capital market line, SML VS CML. Arbitrage Pricing Theory: Arbitrage, Equation, Assumption, Equilibrium, APT and CAPM.

Module VII Theory (4 Hours).

Market Efficiency and Behavioral Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency. Behavioral Finance – Interpretation, Biases and critiques.

Module VIII Theory & Problems (6 Hours)

Portfolio Management: Diversification- Investment objectives, Risk Assessment, Selection of asset mix, Risk, Return and benefits from diversification.

Portfolio Management Strategies: Active and Passive Portfolio Management strategy.

Portfolio Revision: Portfolio Revision Strategies – Objectives, Performance plans.

Portfolio Evaluation: Holding periods returns, Measures of portfolio performance.

(QUESTION PAPER- 50% Problems, 50% Theory)

Practical Components:

A Student is expected to trade in stocks. It involves an investment of a virtual amount of Rs.10 lakhs in a diversified portfolio and manage the portfolio. At the end of the Semester the Net worth is to be assessed and marks may be given (to beat an index).

Student has to Understand the functioning of stock exchange.

Students can Study of the current Bond Issues in the market and present the same in the class. students can do 1.Macro Economic Analysis for the Indian economy. 2. Industry Analysis for Specific Sectors. 3. Company Analysis for select companies.4.Practice Technical Analysis. Students can study the mutual funds schemes available in the market and do their

Performance evaluation.

RECOMMENDED BOOKS:

1. Investment Analysis and Portfolio management – Prasanna Chandra, 3/e, TMH, 2010.
2. Investments – ZviBodie, Kane, Marcus & Mohanty, 8/e, TMH, 2010.
3. Investment Management – Bhalla V. K, 17/e, S.Chand, 2011.
4. Security Analysis & Portfolio Management – Fisher and Jordan, 6/e, Pearson, 2011.
5. Security Analysis & Portfolio Management – Punithavathy Pandian, 2/e, Vikas, 2005.
6. Investment Management – Preethi Singh, 17/e, Himalaya Publishing House, 2010.
7. Security Analysis & Portfolio Management- Kevin S, 10/e, PHI, 2011.
8. Security Analysis & Portfolio Management – Sudhindra Bhat, Excel Books.
9. Investment Analysis & Portfolio Management– Reilly, 8/e, Cengage Learning.
10. Investments: Principles and Concepts – Charles P. Jones, 11/e, Wiley, 2010.

REFERENCE BOOKS:

1. Fundamentals of Investment – Alexander, Sharpe, Bailey, 3/e, PHI, 2001.
2. Security Analysis & Portfolio Management – Nagarajan K & Jayabal G , 1/e, New Age international, 2011.
3. Investment – An A to Z Guide, Philip Ryland, 1/e, Viva Publishers, 2010.
4. Guide to Investment Strategy-Peter Stanyer, 2/e, Viva Publishers, 2010.
5. Security Analysis & Portfolio Management – Sayesh N. Bhat , 1/e, Biztantra, 2011.
6. Security Analysis & Portfolio Management– DhaneshKhatri , Macmillan , 1/e, 2010.
7. Security Analysis & Portfolio Management – Avadhani V. A, HPH.

BANKING & FINANCIAL SERVICES

Sub Code: 12MBAFM323/ 12MBABI333	IA Marks : 50
No. of Lecture Hrs/week : 04	Exam Hrs. : 03 Hours
Total No. of Lecture Hrs. : 56	Exam Marks : 100
Practical Component : 01 Hr/ Week	

Module I

(8 Hours)

Banking: Meaning and Definition, Evolution of Indian Banks.

Types of banks -Public Sector, Regional Banks, Performance of Public Sector banks, Private Sector Banks.

Commercial banking: Structure, Functions - Primary & secondary function, Role of commercial banks in socio economic development, Services rendered. Credit creation and Deployment of Funds. Bank Clearing House: Clearing Procedure.

Hi-tech Banking: Modern technology in Banking, Core banking, E Banking, ATM, EFTS, RTGS, Internet Banking, Mobile Banking.

Module II

(8 Hours)

Bank and Customer: Relationship between the Banker and the Customer. Types of accounts and Deposits, Forms of lending. Bank`s obligation to customers. Documents & Procedure for loan.

Asset Liability Management in banks: Components of Liabilities and Components of Asstes, Significance of Asset Liability management, Purpose and objectives. ALM as co ordinated Balance Sheet management.

Banking Instruments- Cheque, bank draft, e-cheque, Travellers cheque, credit card, cheque cards, Debit card.

Concepts of Universal Banking

Module III

(6 Hours)

International Banking: Exchange rates and Forex Business, Correspondent banking and NRI Accounts, Letters of Credit, Foreign currency Loans, Facilities for Exporters and Importers, Role of ECGC, RBI and EXIM Bank.

Module IV (6 Hours)

Merchant banking: Origin, Services rendered by Merchant bankers, Functions of Lead managers, SEBI Guidelines for Merchant bankers.

Non-Banking Finance Companies: Functions, RBI Guidelines, Prudential Norms.

Module V**(8 Hours)**

Money Market: Structure – Organised and Un organized Market, Call Money Market, Bills market, Market for Government Securities.

Money market Instruments: Treasury Bills, Repurchase Agreements / Reverse Repo, Commercial bills, Commercial papers, Certificate of deposit.

Module VI**(8 Hours)**

Housing Finance: Types, Institutions and banks offering Housing Finance, Procedure and Interest rates. Income Tax Implication.

Leasing: Concept, Steps in Leasing Transactions, Types of Lease, Legal frameworks, Advantages and disadvantages of Leasing, Contents of a Lease Agreement, Matters on Depreciation and Tax, Problems in leasing, Factors influencing Buy or Borrow or Lease Decision.

Hire Purchasing: Concepts and features, Hire Purchase Agreement, Comparison of Hire Purchase with Credit sale, Installment sale and Leasing. Banks and Hire Purchase. Reverse mortgage. Problems related to outright purchase, Hire purchase and Leasing.

Module VII**(6 Hours)**

Credit rating: Definition and meaning, Process of credit rating of financial instruments, Rating methodology, Rating agencies, Rating symbols of different companies. Securitization of debt: Meaning, Features, Special Purpose Vehicle, Types of securitisable assets, Benefits of Securitization, Issues in Securitization.

Factoring: Meaning, Definition, Functions, Types, Cost of Factoring. Forfeiting.

Module VIII**(6 Hours)**

Venture Capital: Concept, features, Origin in India and the current Indian Scenario.

Depository System: Objectives, activities, interacting systems, role of depositories and their services, Advantages of depository system -NSDL and CDSL. The process of clearing and settlement through Depositories, Depository Participants.

(QUESTION PAPER: Full Theory Case study-Problem on leasing, hire purchase,

outright purchase.)

Practical Components:

1. Students can study the procedure for opening a Savings account and a C/A
2. Students can understand the criteria to be noted to Identify a true currency note.
3. How to write and present a cheque.
4. Students can study the Procedure to open a Demat account and an Online Trading Account.
5. Students can study the Calculation of EMI.
6. Students can study functioning of net Banking
7. Students can study the Credit card and debit card procedure and account statements.

RECOMMENDED BOOKS:

1. Banking and Finance: Theory and Practice —Clifford Gomez, 1/e, PHI, 2011.
2. Bank Financial Management-Indian Institute of Banking and Finance, 1/e, Macmillan,
3. Management of Banking and financial services – Padmalatha & Justin Paul, 2/e, Pearson, 2010.
4. Financial Markets and Services – Gordon & Natarajan, 7/e, Himalaya publishing,
5. Financial services- Khan M.Y, 6/e, McGraw Hill, 2011.
6. Banking Theory and Practice – Shekar & Shekar, Vikas, 20/e, 2011.
7. Merchant Banking & Financial services- Vij & Dhavan, 1/e, McGraw Hill, 2011.
8. Indian Financial System – Machiraju, 4/e, Vikas, 2010.

REFERENCE BOOKS:

1. Indian Financial System – Pathak, Pearson Education, 3/e, 2011.
2. Merchant Banking:Principles and Practice - Machiraju H. R, New Age International.
3. Indian Financial System—Khan M. Y, 7/e, TMH, 2011.
4. Banking Theory, Law and Practice – Gordon & Natarajan, 22/e, Himalaya, 2011.
5. Banks and Institutional Management – Vasant Desai, HPH.
6. Dynamics of Financial Markets and Institutions in India – Srivastava R. M, Excel

COST MANAGEMENT

Sub Code: 12MBAFM324	IA Marks : 50
No.of Lecture Hrs/week : 04	Exam Hrs. : 03 Hours
Total No. of Lecture Hrs. : 56	Exam Marks : 100
Practical Component : 01 Hr/ Week	

Module I

(5 Hours)

Introduction to Cost Management- Cost Accounting to Cost Management-Cost Management Tools- A Strategic View to Cost Management.

Module II

(10 Hours)

Overheads, Classification and Collection, Difference between Cost Allocation and Cost

Apportionment, (Full fledged Problems on Primary and secondary distribution, Simultaneous equations, Absorption of Overhead, Theory on Under and Over absorption of Overhead

Module III

(10 Hours)

MARGINAL COSTING – Nature and Scope- Applications-Break even charts and Point, Decision Making (all types with full problems)Differential Cost Analysis, Advantages and Disadvantages of Marginal Costing.

Module IV

(8 Hours)

Budgetary Control :- Objectives of Budgetary control, Functional Budgets, Master Budgets, Key Factor Problems on Production Budgets and Flexible Budgets.

Standard Costing :- Comparison with Budgetary control, analysis of Variances, Simple Problems on Material and Labour variances only .

Module V

(8 Hours)

Demerits of Traditional Costing, Activity Based Costing, Cost Drivers, Cost Analysis Under ABC (Unit level, Batch Level and Product Sustaining Activities), Benefits and weaknesses of ABC, Simple Problems under ABC.

Module VI

(5 Hours)

Cost Audit,-objectives,, Advantages, Areas and Scope of Cost Audit , Cost Audit in India -- Practical—Read the contents of the report of Cost Audit and the annexure to the Cost Audit report. Management Audit- Aims and the objectives, Scope of Management Audit.

Module VII

(5 Hours)

Reporting to Management – Purpose of reporting-Requisites of a good report,,
Classifications of Report,
Segment reporting, Applicability of Accounting Standard 17, Objectives, Users of Segment reporting.

Module VIII

(5 Hours)

Cost Reduction, and Cost Control, Target Costing – its Principles, Balanced Scorecard as a performance measure- Features- Purpose, Reasons for use of Balanced scorecard.

Proportion of problems to theory 50%

Practical components:

Students can taken up a product and get details about the actual cost of raw material, wages and other cost and prepare a cost statement. Standard cost of each component has to be obtained and the variance can be calculated to find the efficiency of Purchase, Operations and Production in charge.

RECOMMENDED BOOKS:

1. Cost Accounting :Theory and Practice - Bhabatosh Banerjee, 12/e, PHI.
2. A Text book of Cost and Management Accounting – Arora M. N, 11/e, Vikas.
3. Financial Statement Analysis and Reporting - Mohana Rao P, PHI, 2011.
4. Cost Management :A strategic Approach - Vaidya S. C, Suveera Gill Macmillan
5. Cost Accounting- Jawaharlal, & Seema Srivastava, 4/e, TMH.
6. Accounting & Costing for Management – Sinha P. K, Excel Books, 2010.

REFERENCE BOOKS:

1. Cost Accounting – Khan M. Y and Jain P. K, TMH.
2. Principles and Practice of Cost Accounting - Bhattacharyya, 3/e, PHI.
3. Cost and Management Accounting- Arora M. N, 3rd enlarged and Rev. ed., HPH.
4. Managerial Accounting- James Jiambalvo, 2/e, Wiley India Pvt. Ltd.
- 5..Management Accounting - Khan M. Y and Jain P. K, 6/e, McGraw Hill, 2012.
6. Advanced Cost Accounting – Madegowda J, HPH.
7. Cost and Management Accounting – Arora M. N, 3/e, HPH.

SEMESTER III: HUMAN RESOURCES AREA

RECRUITMENT AND SELECTION

Sub Code: 12MBAHR341	IA Marks : 50
No.of Lecture Hrs/week : 04	Exam Hrs. : 03 Hours
Total No. of Lecture Hrs. : 56	Exam Marks : 100
Practical Component : 01 Hr/ Week	

Module I (5 hours)

Job analysis: Meaning and significance, approaches in job analysis, methods of data collection and analysis. Job description and job specification. Contents of job description and job specification.

Module II (5 hours)

Legal Aspects and Organization Policy: Nationality, gender, age, job reservation for weaker sections of the society, equal opportunity employment, employment of foreign workers and visa restrictions, agreement with employee unions, organizational policy on hiring.

Module III (5 hours)

Human resource planning: Meaning and significance of human resource planning, data gathering, analysis, decision making and budget approval in HR planning.

Module IV (5 hours)

Recruitment: Meaning and significance, principles of recruitment, strategic choices in recruitment- automating, out sourcing, contracting and recruiting. Targeting right source, internal recruitment- meaning and significance, advantages and disadvantages. External recruitment- meaning and significance, advantages and disadvantages.

Module V (6 hours)

Medium of Recruitment: What is right medium and how to choose it- Reach and Economics? Medium of internal recruitment- Display banners at workplace, internal circulars, emails, display on the company website, scanning the database of HR department. Medium of external recruitment- Campus recruitments, display banner in front of workplace, display on the company website, social networking sites, display on the recruitment portals, accessing the data base of recruitment portals, news paper advertisement, job fairs, employment exchanges, recruitment consultants, labour contractors, employee referrals, display banners at public places, data base of professional associations, ex- servicemen rehabilitation centre, unsolicited applicants, blending internal and external recruitments, segregation of eligible and ineligible persons.

Module VI (16 hours)

Assessing candidates for selection: Testing for aptitude and Skills: Meaning and significance of aptitude and skills, assessing approaches- application blanks, skill tests, aptitude tests etc, reliability and validity of tests, testing methods, testing conditions and procedure, evaluating test scores, short listing ratio, short listing criteria-

benchmark approach and descending order approach.

Interviewing-Meaning and significance, methods, advantages and limitations. Interviewers and their preparedness. Interview content and process. Factors to be assessed in interviewing. Personality and physical features, emotional maturity, oral communication, job knowledge, person-job fitness, person-organization fitness, expectation-offer compatibility and salary negotiation.

Assessing physical fitness and health- Meaning and significance, methods, age, gender, sensory fitness, motor fitness, testing for physical endurance, acceptable standards of health.

Antecedent Verification- Meaning and significance, education, age, qualification, experience, good behavior at work, performance at work, verification for criminal antecedents.

Module VII

(10 hours)

Appointment and joining: Appointment - Meaning and significance, offer of appointment and acceptance, appointment order, contents of appointment order and its acceptance. Bond for minimum service, bond for good conduct, caution deposit against possible losses.

Joining- Fixing a joining date. Joining day formalities, verification and collection of certificate copies, collecting photos, PAN number and passport copy. Providing access to enter and exit. Providing place to work, providing furniture, stationary, equipment, entering name in the muster roll, opening the personal file etc.

Module VIII

(4 hours)

Induction and deployment: Meaning, significance, methods, and contents introducing new employee to the existing employees in person or through communication. Showing all the departments and facilities to the new employee. Basic rules to be followed at work to deal with people issues, processes and task issues. Deployment of right person to right position.

Practical components:

Students are expected to conduct a mock induction session for the selected batch of students and submit a report as part of the assignments.

Students can identify various sources of recruitment used by Indian organization for lower, middle level and top level management jobs.

Identify three to four jobs generally known to most of the students and ask them to collect the data and prepare job description and job specification for the said jobs.

Obtain online access to the resume data base of Naukri.com or Monsterindia.com for a week and give at least four job descriptions and specification to each student, to search and download from the data base at least five resumes for each position

Form groups of five to six students. Ask each group to identify and present the parameters/ standards for selecting a (a) police constable, (b) forest guard, (c) computer operator, (d) software programmer, (e) bank cashier and a (f) nurse.

RECOMMENDED BOOKS:

1. Human Resource Selection - Gatewood R. D, Field H. S, Barrick R. Cengage Learning, 2008.
2. Recruiting, Interviewing, Selecting, and Orienting New Employees - Arthur D, PHI, 2011.

3. Strategic Staffing - Phillips J. M and Gully S.M., Pearson Education, 2009.

REFERENCE BOOKS:

1. Employee Selection - Litty M. Berry, Wadsworth, Cengage Learning, 2003.
2. Staffing Organizations - Heneman H. G & Judge T. A., McGraw-Hill, 2009.
3. Managing Recruitment Functions – Sahu R. K, Excel Books, 2010.

COMPENSATION AND BENEFITS

Sub Code: 12MBAHR342	IA Marks : 50
No.of Lecture Hrs/week : 04	Exam Hrs. : 03 Hours
Total No. of Lecture Hrs. : 56	Exam Marks : 100
Practical Component : 01 Hr/ Week	

Module I (5 Hours)

Introduction to Compensation and Benefits: Meaning and Significance, purpose, components, types. Piece rated, time rated and skills based approaches. Daily, weekly and monthly payments. Characteristics of best compensation plans. Fixed pay and variable pay, Understanding the terminologies- compensation, benefit, salary, pay, basic pay, wage, allowance, incentive, commission, reward, recognition, perquisite, fringe benefit, subsistence allowance, reimbursement, consolidated pay, stipend, service charges, pay scales, severance pay, terminal benefit, bonus, joining bonus, retention bonus, relocation pay, increment, and stagnation increment. Workers compensation, managerial compensation and executive compensation.

Module II (5 Hours)

Economic theories of wages: Importance of economic theories in the understanding of compensation and benefits, the evolution of just wage doctrine of Thomas Aquinas, subsistence wage theory of Adam Smith and David Ricardo, wage fund theory of John Stuart Mill and Nassau Senior, marginal productivity theory of Alfred Marshal and John Bates Clark, bargaining theory by Arthur Cecil Pigou, residual claimant theory by Francis A. Walker, surplus value theory by Carl Marx, and other theories.

Module III (6 Hours)

Principles of compensation determination: Meaning and Significance compensation principles. Equity (internal and external), bargaining ability of employee unions and individual employees, statutory requirements, ability to pay, worth of the job, demand-supply conditions in job market. Job evaluation and salary survey

Module IV (8 Hours)

Cost to Company (CTC) Method: Meaning and significance, advantages and limitations, CTC, Gross salary and Net salary. Components of CTC- Monthly, quarterly, annual and one time components. Advance components and deferred components. Attendance linked components, seniority linked components, and performance linked components. Paid leave and holidays, conveyance, leave travel concession, food coupons, housing, Benefits, perquisites and statutory components.

Module V

(14 hours)

Benefits and incentives: Meaning, significance and characteristics, basis for benefits payment, statutory benefits- employees state insurance, provident fund, gratuity, unemployment benefits, skills up gradation benefits, pension, employees compensation and Maternity benefit, non statutory benefits- insurance against injury, illness, disability, fatal accident and death. Meaning and significance of incentives, basis for incentives payment, purpose and types- regular, periodical and occasional incentives, cash incentives and incentives as fringe benefits. Stock options.

Module VI

(6 hours)

Executive compensation: Meaning and significance of executive compensation, unique features of executive compensation, fixed components and variable components, perquisites and benefits basis for determining executive compensation, statutory upper limit on executive compensation as per Companies Act 1956, stock options, joining bonus, retention bonus and severance pay.

Module VII

(6 hours)

Law Relating to compensation: Payment of wages Act 1936, Minimum wages Act 1948, Payment of Bonus Act 1965, and Equal Remuneration Act 1976.

Module VIII

(6 hours)

Taxation on salary and benefits: Meaning and significance of taxation on salary, Professional tax of state government on salaries people, income tax of central government on salaries people. Components of salary and benefits which are exempted from payment of tax. Approaches to create salary structures to minimize the tax liability. Procedure for deduction and remittance of taxes. Responsibilities of employer and employee in complying with taxation law.

Practical components:

Students have prepare questionnaire for conducting wage survey and carry out wage survey for any selected sector and prepare a report for the same.

Students are expected to conduct a survey regarding the effective utilization of resources within the campus and find out the flaws in the existing compensation system.

Give a wage determination case and ask the students to suggest solution.

Give a cost to company case and ask the students to role play for negotiating with a prospective job applicant to distribute the CTC under various components.

Give a case to Identify and prepare the, notices to be displayed, returns to be submitted and the registers to be maintained as per the above legislations.

RECOMMENDED BOOKS:

1. Compensation- Milkovich G. T, Newman J .M, & Venkata Ratnam C. S., McGrawhill Irwin, 2009.
2. Compensation Management - Deb Tapomoy, Excel Books, 2009.
3. Employee Reward - Michael Armstrong, Universities Press, 2007.

REFERENCE BOOKS:

1. Strategic compensation - Martocchio J. J. Pearson Education, 2004.
2. Compensation - Gerhart B & Rynes S L, Sage Publishers, 2003.
3. Understanding Wages and Compensation Management – Sarma A. M, HPH.

LEARNING AND DEVELOPMENT

Sub Code: 12MBAHR343	IA Marks : 50
No.of Lecture Hrs/week : 04	Exam Hrs. : 03 Hours
Total No. of Lecture Hrs. : 56	Exam Marks : 100
Practical Component : 01 Hr/ Week	

Module I (5 hours)

Introduction to training and development: Meaning and significance, theories of adult learning, pedagogy and andragogy, classification of learning capabilities, Bloom's taxonomy, Learning enhancement factors, facilitation theory, nine events of instruction, different approaches to adult learning

Module II (5 hours)

Training Needs Analysis : Meaning and significance of training needs, types of needs, components of needs, data collection, analysis and interpretation.

Module III (5 hours)

Training Design and Development : Meaning and significance, principles of training design, design process, identifying the training objectives, determining structure, content, duration, method, learning activities, follow up activities and lesson plan

Module IV (5 hours)

Training implementation: Meaning and significance of implementation, making or buying decision, selecting the training provider, implementation of in-house programme, blocking the dates, mobilizing the resources, logistic requirements, boarding and lodging facilities, identification of trainers, managing contingences, accommodating the changes.

Module V (6 hours)

Training Evaluation: Meaning and significance of training evaluation, Donald Kirkpatrick's Evaluation Model, Return on investment in Training, data collection for training evaluation, designs of training evaluation.

Module VI (10 hours)

Teaching and facilitation skills: Competencies for trainers, personal conduct, social practices and subject expertise, handling questions, feedback skills, motivating the trainees, managing time, maintaining decorum, drawing attention, handling post lunch session, frames of reference, communication skills, eye contact, facial expression, gestures, distance zones, presentation and facilitation skills.

Module VII

(8 hours)

On the job methods: Meaning and significance of on the job training(OJT), historical evolution, Allen's four step model, Kane's seven step model, five needs of supervisors, advantages and limitations of OJT, skills of OJT trainers, OJT process, OJT methods and OJT effectiveness.

Module VIII

(12 hours)

Other methods: Classroom methods: Meaning and significance of classroom training, advantages and limitations, bringing life to classroom, fundamentals of classroom effectiveness, types of classrooms, methods of classroom learning, technology based classrooms, interaction techniques. **E-Learning methods:** Meaning and significance of e learning, process of e-learning, types of e-learning, advantages and limitations of e-learning. **Outward bound methods:** Meaning and significance of outward bound learning (OBL) methods, process of OBL, risk, safety and ethical issues.

Practical component:

Students can prepare skill matrix for few selected jobs and identify the types of training needed to impart those skills

Students can be given case studies/ role plays to understand how these methodologies can be effectively used for training

Students are expected to conduct a mock training session including need identification and a set of students to evaluate the effectiveness of the same.

Give a training needs analysis case and ask the students to find out the training needs.

Ask the individual students to play a role for about 15 minutes to show their teaching and facilitation skills as trainers.

RECOMMENDED BOOKS:

1. Training and Development, Pandu Naik G, Excel Books, 2007.
2. Employee Training & Development – Noe A. Raymond, McGraw Hill, 2008.
3. Training and Development - Janakiram B, Biztantra, 2007.

REFERENCE BOOKS:

1. Effective training Systems, strategies and practices – Blanchard, 2/e, Pearson education.
2. Training for development– Rolf Lynton & Udai Pareek, Sage Publications, 2011.
3. Effective HR Training Development Strategy – Ratan Reddy, HPH, 2005.
4. Training in organizations - Goldstein, 4/e, Cengage learning.

LABOUR LAW AND EMPLOYEE RELATIONS

Sub Code: 12MBAHR344	IA Marks : 50
No.of Lecture Hrs/week : 04	Exam Hrs. : 03 Hours
Total No. of Lecture Hrs. : 56	Exam Marks : 100
Practical Component : 01 Hr/ Week	

Module I (4 hours)

Evolution of Labour Law and Industrial Relation: History of labour movement in India, Constitutional provisions of labour law, Labour Commissions and their recommendations.

Module II (4 hours)

International Labour Organization and its role, tripartite approach to industrial relation- Employee unions, Employer unions and Labour department of the government.

Module III (4 hours)

Collective bargaining and negotiation: Collective bargaining and negotiation of service conditions, Non unionized organizations and industrial relation with non unionized workers.

Module IV (10 hours)

Law Relating to Service conditions: Factories Act 1948, Karnataka Shops and Commercial Establishment Act 1961, Contract Labour (Regulation & Abolition) Act 1970, Apprentice Act 1961.

Module V (10 hours)

Law Relating to Social Security Benefits: Employees State Insurance Act 1948, Employees Compensation Act 1923, Maternity Benefit Act 1961, Employees Provident Fund and Miscellaneous Provisions Act 1952, Payment of Gratuity Act 1972,

Module VI (10 hours)

Law Relating to Industrial Relation: Trade Union Act 1926, Industrial Employment (Standing Orders Act) 1946, Industrial Disputes Act 1947.

Module VII (10 hours)

Law and procedure for employee discipline: Meaning and significance of employee discipline, service rules and standing orders, misconduct, suspension and subsistence allowance, show cause notice, investigation, enquiry and charge sheet, principles of natural justice and enquiry procedure. Sections 11A, 17B, 33 and schedule 5 of Industrial Disputes Act and Section 10A of Industrial Employment standing orders Act.

Module VIII (4 hours)

Prevention of Sexual harassment at workplace: Meaning and significance, Supreme Court verdict in Vishaka Versus State of Rajasthan case, employer responsibility to create harassment free work place, training employees for good behavior, modifying service rules to include sexual harassment as misconduct. Punishing the perpetrator and protecting the victim.

Practical Components:

Arrange a debate on constitutional provisions of labour law.

Give a case of collective bargaining and ask the students to role play.

Give an industrial disputes case pending before conciliation officer and ask the students to prepare the written reply of the employer for the said case,

Arrange a debate in the classroom about rights and duties of trade union of workers.

Ask the students to draft a standing order for certification for a newly started garments factory employing 300 workers.

Give a list of allegations reported against an employee of an organization and ask the students to draft the charge sheet.

Ask the students to prepare a policy document to prevent sexual harassment at workplace.

RECOMMENDED BOOKS:

1. Relevant Acts with Rules – Reputed Law book publishers.
2. Industrial Relations, Trade Unions and Labour Legislation - Sinha P R N, Sinha I. B and Shekhar S. P, Pearson education, 2010.
3. Industrial Relations and Labour Laws - Srivastava S. C, 5/e, Vikas Publishing, 2010.
4. Industrial Relations and Labour Law - Singh B.D, Excel Books, 2011.

REFERENCE BOOKS:

1. Industrial and Labour Legislation - Porwal L. M. and Sanjeev Kumar, Vrinda Publications, 2010.
2. Industrial Relations - Ratna Sen, Macmillan Publishers, 2010.
3. Industrial Jurisprudence and Labour Legislation, Sarma A. M, 5/e, HPH.