

## 5.1 INCOME TAX - I

### OBJECTIVE:

- To expose students to various provision of Income Tax Act relating to the computation of Income of Individual Assessee.

### UNIT 1: INTRODUCTION TO INCOME TAX

10 Hrs.

Brief History of Indian Income Tax – Legal Frame Work – Types of Taxes - Cannons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (Including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Total Income, Agricultural Income (Including Scheme of Partial Integration – Theory only) – Scheme of Taxation. Meaning and Classification of Capital & Revenue. Income Tax Authorities: Powers & Functions of CBDT, CIT & A.O.

### UNIT 2: EXEMPTED INCOMES

03 Hrs.

Introduction – Exempted Incomes u/s 10 - Restricted to Individual Assessee.

### UNIT 3: RESIDENTIAL STATUS

10 Hrs.

Determination of Residential Status of an individual & Incidence of Tax – Problems.

### UNIT 4: INCOME FROM SALARY

20 Hrs.

Meaning – Definition – Basis of Charge – Advance Salary – Arrears of Salary – Allowances – Perquisites – Provident Fund – Profits in Lieu of Salary – Gratuity – Computation of Pension – Encashment of Earned leave – Compensation for Voluntary Retirement – Deductions from Salary u/s 16 – Problems on Income from Salary.

### UNIT 5: INCOME FROM HOUSE PROPERTY

12 Hrs.

Basis of Charge – Deemed Owners – Exempted Incomes from House Property – Composite Rent – Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property.

### SKILL DEVELOPMENT:

- Form No. 49A (PAN) and 49B.
- Filling of Income Tax Returns.
- List of enclosures to be made along with IT returns (with reference to salary & H.P).
- Preparation of Form 16.
- Chart on perquisites.

### BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxman's publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax, Kalyani Publisher s
6. 7 Lecturer – Income Tax – VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications

## 5.2 BUSINESS REGULATIONS

### OBJECTIVE:

- To introduce the students to the various Legislations affecting Business and to familiarize them with such Regulations.

### UNIT 1: CONTRACT LAW

12 Hrs.

**Indian Contract Act 1872** – Definition of Contract, Essentials of a Valid Contract (all essentials need to be explained in great detail) Classification of Contract, Breach of Contract and Remedies for Breach of Contract.

### UNIT 2: LAW OF SALE OF GOODS

08 Hrs.

**Sale of Goods Act 1930** – Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Rights and Duties of the Buyer, Rights of Unpaid Seller.

### UNIT 3: INFORMATION LAW

10 Hrs.

**Rights to Information Act 2005** – Objectives of RTI Act, Scope, Suo Motu Disclosure, Methods of seeking Information, Eligibility to obtain Information from Authorities under the Act.

**Information Technology Act 2000** – Objectives & Features of Information Technology Act 2000. Provisions - Digital & Electronic Signature, Offences and Penalties. Introduction to Cyber Crimes.

### UNIT 4: COMPETITION AND CONSUMER LAWS

10 Hrs.

**The Competition Act 2002** – Objectives, Features and Components of Competition Act, CCI, CAT, Offences and Penalties under Competition Act.

**Consumer Protection Act 1986** – Definitions of the terms: Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices and Services, Consumer Protection Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission.

### UNIT 5: ECONOMIC AND ENVIRONMENTAL LAWS

16 Hrs.

**WTO patent rules – Indian Patent Act, 1970** – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions.

**FEMA ACT 1999** – Objectives of FEMA, Definition of important terms: Authorized Dealer. Currency, Foreign Currency, Foreign Exchange, Foreign Security, Directorate of Enforcement, Salient features of FEMA, Offences and Penalties.

**Environment Protection Act 1986** – Objectives of the Act, Definitions of important terms: Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Global Warming, Causes for Ozone Layer Depletion, Carbon Trade, Rules and Powers of Central Government to protect Environment in India.

### SKILL DEVELOPMENT:

- Discuss a case law on Minor's capacity to contract
- Discuss a case law against misleading advertisement
- Collect leading Cybercrimes cases and conduct group discussion
- Draft a complaint to district consumer forum and how to lodge a complaint online
- Draft innovative suggestion to reduce Global warming and Ozone Depletion.

**BOOKS FOR REFERENCE:**

1. N.D. Kapoor, Business Laws, Sultan Chand Publications
2. K. Aswathappa, Business Laws, HPH,
3. Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
4. Chanda.P.R, Business Laws, Galgotia Publishing Company
5. Maheshwari and Maheshwari, Business Law, National Publishing House
6. S.C. Sharma: Business Law I.K. International Publishers
7. Lee Reach, Business Laws, Oxford University Press
8. Tulsian. P. C Business Law, TMH

## 5.3 INDIRECT TAXES

### OBJECTIVES:

- To impart Students knowledge on GST and Customs Duty.
- To make the students to understand the rules, regulation and procedures relating to GST and Customs Duty.

### UNIT 1: BASICS OF TAXATION

06 Hrs.

Tax – Meaning and Types, Differences between Direct and Indirect Taxation, History of Indirect Taxation in India, Taxonomy of Indian Indirect Taxation.

### UNIT 2: GOODS AND SERVICES TAX – FRAMEWORK AND DEFINITIONS 12 Hrs.

Introduction to Goods and Services Tax, Salient Features, Constitutional Framework, Definitions, Orientation to CGST, SGST and IGST, Meaning & Scope and types of Supply. Exemptions from GST.

### UNIT 3: TIME, PLACE AND VALUE OF SUPPLY

18 Hrs.

Time of Supply – in case of Goods and in case of Services – Problems on ascertaining Time of Supply, Place of Supply – in case of Goods and in case of Services (both General and Specific services) – Problems on Identification of Place of Supply, Value of Supply – Meaning, Inclusions and Exclusions. Problems on Calculation of ‘Value of Supply’.

### UNIT 4: GST LIABILITY, INPUT TAX CREDIT AND GST PROCEDURES 12 Hrs.

Rates of GST – Classification of Goods and Services and Rates based on Classification; Problems on Computation of GST Liability, Input Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on Calculation of Input Tax Credit and Net GST Liability, Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due dates for Payment of GST

### UNIT 5: CUSTOMS DUTY

08 Hrs.

Import and Export Procedures, Customs Duty – Meaning and Background, Types of Customs Duty, Valuation for Customs Duty. Calculation of Customs Duty Liability - Problems.

### SKILL DEVELOPMENT:

- Present the framework of indirect taxation in India.
- Give any 5 examples each for mixed supply and composite supply.
- Identify the ‘time of supply’ for at least five transactions under forward charge and reverse charge.
- Show the calculation of ‘value of supply’ and ‘GST Liability’ with imaginary figures and applicable rates.
- Show the calculation of GST payable after adjusting ‘Input-Tax Credit’ with imaginary figures.
- List the types of customs duties applicable after GST.

### BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania: Students’ Guide to Income Tax, Taxmann publication.
2. V Rajesh Kumar and Mahadev, “Indirect Taxes”, Mc Graw Hill Education
3. Datey, V S, “Indirect Taxes”, Taxmann Publications.
4. Dr. B Mariyappa, “Goods and Services Tax”, HPH.
5. Haldia, Arpit, “GST Made Easy”, Taxmann Publications.
6. Chaudhary, Dalmia, Girdharwal, “GST – A Practical Approach”, Taxmann Publications.
7. Garg, Kamal, “Understanding GST”, Bharat Publications.
8. Hiregange, Jain and Naik, “Students’ Handbook on Goods and Services Tax”, Puliani and Puliani.

## 5.4 INFORMATION TECHNOLOGY FOR BUSINESS – I

### OBJECTIVES:

- To familiarize students with nature and purpose of database Systems and how they work
- To develop skills among the students to design and implement simple Computer based business Information Systems using MS EXCEL.
- To familiarize students in latest aspects of Information Technology used in business context.

### **UNIT 1: INFORMATION TECHNOLOGY AND INFORMATION SYSTEM 10 Hrs.**

Introduction to IT, Introduction to IS, Difference be IS and IT, Need for Information System, Information Systems in the Enterprise, Impact of Information Technology on Business (Business Data Processing, Intra and Inter Organizational communication using network technology, Business process and Knowledge process outsourcing), Managers and Activities in IS, Importance of Information systems in decision making and strategy building, Information systems and subsystems.

### **UNIT 2: SUBSYSTEMS OF INFORMATION SYSTEM 12 Hrs.**

Transaction Processing Systems (TPS), Management Information System (MIS), Decision Support Systems (DSS), Group Decision Support System (GDSS), Executive Information System (EIS), Expert System (ES), Features, Process, advantages and Disadvantages, Role of these systems in Decision making process

### **UNIT 3: DATABASE MANAGEMENT SYSTEM 14 Hrs.**

Introduction to Data and Information, Database, Types of Database models, Introduction to DBMS, Difference between file management systems and DBMS, Advantages and Disadvantages of DBMS, Data warehousing, Data mining, Application of DBMS, Introduction to MS Access, Create Database, Create Table, Adding Data, Forms in MS Access, Reports in MS Access.

### **UNIT 4: MICROSOFT EXCEL IN BUSINESS 14 Hrs.**

Introduction to MS Excel, features of MS Excel, Cell reference, Format cells, Data Validation, Protecting Sheets, Data Analysis in Excel: Sort, Filter, Conditional Formatting, Preparing Charts, Pivot Table, What if Analysis(Goal Seek, Scenario manager), Financial Functions: NPV, PMT, PV,FV, Rate, IRR, DB,SLN,SYD.

Logical Functions: IF, AND, OR, Lookup Functions: V Lookup, H Lookup, Mathematical Functions, Text Functions.

### **UNIT 5: RECENT TRENDS IN IT 05 Hrs.**

Virtualization, Cloud computing, Grid Computing, Internet of Things, Green Marketing, Artificial Intelligence, Machine Learning.

**SKILL DEVELOPMENT:**

- Creating Database Tables in MS Access and Entering Data
- Creating Forms in MS Access
- Creating Reports in MS Access
- Creating charts in Excel
- What if analysis in Excel
- Summarizing data using Pivot Table
- VLookup and HLookup Functions
- Rate of Interest Calculation using Financial Function
- EMI calculation using Financial Function
- Data Validation in Excel
- Sort and Filter
- Conditional Formatting in Excel

**BOOKS FOR REFERENCE:**

1. Lauaon Kenneth & Landon Jane, "Management Information Systems: Managing the Digital firm", Eighth edition, PHI, 2004.
2. Uma G. Gupta, "Management Information Systems – A Management Prespective", Galgotia publications Pvt., Ltd., 1998.
3. Louis Rosenfel and Peter Morville, "Information Architecture for the World wide Web", O'Reilly Associates, 2002.
4. C.S.V.Murthy: Management Information Systems, HPH
5. Steven Alter, "Information Systems – A Management Perspective", Pearson Education, 2001.
6. Uma Gupta, "Information Systems – Success in 21st Century", Prentice Hall of India, 2000.
7. Robert G. Murdick, Joel E. Ross and James R. Claggett, "Information Systems for Modern Management", PHI, 1994.
8. Introduction to Database Systems, CJ Date, Pearson
9. Database Management Systems, Raghurama Krishnan, Johannes Gehrke, TATA McGraw Hill 3rd Edition
10. The Database Systems – The Complete Book, H G Molina, J D Ullman, J Widom Pearson
11. Database Systems design, Implementation, and Management, Peter Rob & Carlos Coronel 7th Edition.
12. Fundamentals of Database Systems, Elmasri Navrate Pearson Education
13. Introduction to Database Systems, C.J.Date Pearson Education
14. Microsoft Access 2013 Step by Step by Cox, Joyce, Lambert, Joan.
15. Excel 2019 All-In-One: Master the new features of Excel 2019 / Office 365 (English Edition) by Lokesh Lalwani
16. Microsoft Excel 2016 - Data Analysis and Business Modeling by Wayne L. Winston (Author)

## **FN 5.5 ADVANCED CORPORATE FINANCIAL MANAGEMENT**

### **OBJECTIVES:**

- To provide knowledge on valuation of business enterprises.
- To make students understand the various models of value-based management.
- To give insight on various forms of corporate restructuring.

### **UNIT 1: INTRODUCTION AND FUNDAMENTAL TOOLS OF FINANCE 08 Hrs.**

Meaning of Financial Management – Goals of Financial Management - Analysis of Financial Statements – DU PONT ANALYSIS; Time Value of Money – Compounding, Discounting, Annuity and Perpetuity; Weighted Average Cost of Capital – CAPM based calculation. Beta – Un-levering and Re-levering

### **UNIT 2: CORPORATE VALUATION 18 Hrs.**

Valuation of Firm and Valuation of Equity – Net Assets Method, Earnings Capitalization Method, Relative Valuation, Chop Shop Method. Discounted Cash Flow (DCF) Method, Adjusted Present Value (APV) Method.

### **UNIT 3: VALUE BASED MANAGEMENT 10 Hrs.**

Marakon Approach, Alcar Approach, McKinsey Approach, Stern-Stewart Approach (EVA Method) and BCG Approach. Performance Measurement and Analysis. Balanced Scorecard.

### **UNIT 4: CORPORATE RESTRUCTURING - I 10 Hrs.**

Forms of Corporate Restructuring. Asset Restructuring – Securitization, Sale and Lease; Financial Restructuring – Designing and re-designing capital structure; Restructuring of companies incurring continuous losses, restructuring in the event of change in law, Buy-back of shares.

### **UNIT 5: CORPORATE RESTRUCTURING - II 10 Hrs.**

Mergers and Acquisitions – Meaning and differences, Reasons for Mergers, Types of Mergers, Valuation of firms – Assets Approach, Market Price Approach & EPS Approach– Problems.

### **SKILL DEVELOPMENT:**

- Perform Du Pont Analysis for any listed company and identify the areas of concern.
- Calculate Beta for a listed company using spreadsheet and ascertain its cost of equity.
- Find value of any company of your choice using DCF method, making necessary assumptions.
- Make a list of domestic and international mergers and acquisitions over the last 5 years in an industry of your choice.

**BOOKS FOR REFERENCE:**

1. V. Rajesh Kumar, "Strategic Financial Management", Mc Graw Hill Publishers.
2. Bender, Ruth and Ward, Keith, "Corporate Financial Strategy", Butterworth Heinemann.
3. Damodaran, Aswath, "Damodaran on Valuation", John Wiley.
4. Damodaran, Aswath, "The Dark Side of Valuation", John Wiley.
5. Chandra, Prasanna, "Corporate Valuation and Value Creation", Mc Graw Hill.
6. Allen, David, "An Introduction to Strategic Financial Management – The Key to Long Term Profitability", The Chartered Institute of Management Accountants, Kogan Page.
7. Allen, David, "Financial Decisions – A Guide to the Evaluation and Monitoring of Business Strategy", The Chartered Institute of Management Accountants, Kogan Page.
8. Hampton, John, "Financial Decision Making – Concepts, Problems and Cases", Prentice Hall of India.
9. Jakhotiya, G.P., "Strategic Financial Management", Vikas Publishing House Private Limited.
10. Vedpuriswar, A.V, "Strategic Financial Management – Achieving Sustainable Competitive Advantage", Vision Books.



## **FN 5.6 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

### **OBJECTIVES:**

- To provide knowledge and skill in identifying various investment alternatives and choosing the suitable alternatives.
- To orient on the procedures and formalities involved in investing.

### **UNIT 1: BASICS OF INVESTMENTS**

**05 Hrs.**

Investments –Meaning, Differences between Investment, Trading and Speculation. Process of Making and Managing Investments, Investment Goals and Constraints.

### **UNIT 2: INVESTMENT ALTERNATIVES**

**04 Hrs.**

Non-marketable Financial Assets, Money Market Instruments, Fixed Income Securities, Equity Shares, Mutual Funds, Derivatives, Life Insurance Policies, Real Estate, Precious and Valuable items.

### **UNIT 3: STOCK SELECTION AND PORTFOLIO CONSTRUCTION**

**20 Hrs.**

Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis, Company Analysis and Stock Valuation. Technical Analysis. Efficient Market Hypothesis. Portfolio Construction Theories – Markowitz Theory, Sharpe’s Single Index Model, Capital Asset Pricing Model, Arbitrage Pricing Theory.

### **UNIT 4: BONDS**

**14 Hrs.**

Pricing of Bonds, Returns on Bonds, Risks associated with Bonds, Duration and Modified Duration. Bond Portfolio Construction – Immunization Strategy.

### **UNIT 5: MUTUAL FUNDS**

**12 Hrs.**

Mutual Funds – Net Asset Value. Mutual Fund Returns – Dividend payment plan, Dividend Reinvestment Plan, Bonus Plan and Growth Plan. Mutual Fund Evaluation – Sharpe’s Measure, Treynor’s Measure, Jensen’s Measure

### **SKILL DEVELOPMENT:**

- Summarize the parameters of ‘Economy Analysis’ of any five countries and give your inference.
- Apply Porter’s Five Forces Model for an industry of your choice and present the prospects of the industry.
- Analyze a company in respect of various financial and non-financial parameters and suggest investment decision in the company.
- Identify the best 5 mutual fund schemes on the basis of different selection criterion.

## **BOOKS FOR REFERENCE:**

1. V. Rajesh Kumar, "Strategic Financial Management", Mc Graw Hill Publishers.
2. Chandra, Prasanna (2008), "Investment Analysis and Portfolio Management", Tata McGraw Hill Publishing Limited, 3<sup>rd</sup> Edition.
3. Avadhani V.A (2006), "Securities Analysis and Portfolio Management", Himalaya Publishing House, Eighth Revised Edition.
4. Ranganatham and Madhumathi (2005); "Investment Analysis and Portfolio Management", Pearson Education, First Edition.
5. Pandian, Punithavathy (2007); "Security Analysis and Portfolio Management", Vikas Publishing House Private Limited, Fifth Reprint Edition.
6. Kevin (2008); "Security Analysis and Portfolio Management", Prentice Hall of India Private Limited, First Reprint Edition.
7. Maheshwari, Yogesh (2008); "Investment Management", PHI Learning Private Limited, First Edition.
8. Rao, Balaji, "Financial Markets and Investment Instruments – An Industry Integrated Working Knowledge Study Material", Balaji Rao Publishers.
9. Fischer, E Donald and Jordan, J Ronald (2005); "Security Analysis and Portfolio Management", Prentice Hall of India Private Ltd., 6<sup>th</sup> Edition.
10. Bodie, Kane, Marcus and Mohanty (2009); "Investments", Tata-McGraw Hill Publishing Company Limited, 8<sup>th</sup> Edition.
11. Reily and Brown (2007); "Investment Analysis and Portfolio Management", Thomson South Western, 8<sup>th</sup> Edition, First Indian Reprint.
12. Hirt and Block (2009), "Fundamentals of Investment Management", Tata-McGraw Hill Publishing Company Limited, Eighth Edition.
13. Sharpe, Alexander and Bailey (1996); "Investments", Prentice Hall of India Private Limited, 5<sup>th</sup> Edition.
14. Indian Institute of Banking and Finance (2004); "Technical and Fundamental Analysis of Companies", Taxmann Publications, First Edition.

## **MK 5.5 CONSUMER BEHAVIOUR**

**OBJECTIVE:** To develop an understanding about the consumer decision-making process and its applications in marketing function of firms.

### **UNIT 1: INTRODUCTION**

**10 Hrs.**

Introduction to Consumer Behaviour - A Managerial & Consumer perspective; Need to study Consumer Behaviour; Applications of Consumer Behaviour Knowledge; Current Trends in Consumer Behaviour; Market Segmentation & Consumer Behaviour.

### **UNIT 2: INDIVIDUAL DETERMINANTS OF CONSUMER BEHAVIOUR**

**11 Hrs.**

Consumer Needs & Motivation; Personality and Self-Concept; Consumer Perception; Learning & Memory; Nature of Consumer Attitudes; Consumer Attitude Formation and Change.

### **UNIT 3: ENVIRONMENTAL DETERMINANTS OF CONSUMER BEHAVIOUR**

**12 Hrs.**

Family Influences; Influence of Culture; Subculture & Cross-Cultural Influences; Group Dynamics and Consumer Reference Groups; Social Class & Consumer Behaviour.

### **UNIT 4: CONSUMER'S DECISION-MAKING PROCESS**

**12 Hrs.**

Problem Recognition; Search & Evaluation; Purchase Processes; Post-Purchase Behaviour; Personal Influence & Opinion Leadership Process; Diffusion of Innovations; Models of Consumer Behaviour; Researching Consumer Behaviour; Consumer Research Process.

### **UNIT 5: CONSUMER SATISFACTION & CONSUMERISM**

**10 Hrs.**

Concept of Consumer Satisfaction; Working towards enhancing Consumer Satisfaction; Sources of Consumer Dissatisfaction; Dealing with Consumer Complaint. Concept of Consumerism; Consumerism in India; The Indian Consumer – Characteristic Features; Reasons for Growth of Consumerism in India; Consumer Protection Act 1986.

### **SKILL DEVELOPMENT:**

- Conduct an informal interview of a local retail store owner and determine what demographic and socio economic segments the store appears to satisfy. How did the owner select this segment or segments?
- Conduct formal interview to the managers of three retail-clothing stores. Determine the degree to which they believe consumer's personality and self-image are important to the marketing activities of the stores.
- Visit three local restaurants and assess how each attracts clientele in different stages of the family life cycle.
- You are the owner of two furniture stores, one catering to upper-middle class consumers and the other to lower-middle class consumers. How do social class differences influence each store's
  - Product lines & styles
  - Advertising media selection
  - The copy & communication styles used in the advertisements
  - Payment policies
- For each of the following Products & services, indicate who you would go to for information and advice and for each situation; indicate the person's relationship to you and your reasons for selecting him/her as the source of information and advice.
  - The latest fashion in clothes
  - Banking
  - Air travel
  - Vacation destinations
  - A personal computer

**BOOKS FOR REFERENCE:**

1. Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2000.
2. Suja.R.Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003.
3. Batra/Kazmi; Consumer Behaviour.
4. David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition, Mcgraw Hill, Inc; New Delhi, 1993.
5. K. Venkatramana, Consumer Behaviour, SHBP.
6. Assael Henry; Consumer behaviour and marketing action; Asian Books(P) Ltd, Thomson learning, 6<sup>th</sup> Edition; 2001.
7. Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, 2003.
8. Blackwell et al; Consumer Behaviour, 2nd Edition.
9. S.A.Chunawalla : Commentary on Consumer Behaviour, HPH.
10. Sontakki; Consumer Behaviour, HPH.
11. Schiffman; Consumer Behaviour, Pearson Education.

## **MK 5.6 INTEGRATED MARKETING COMMUNICATION**

### **OBJECTIVES:**

- To familiarize students with essential concepts and techniques for the development and designing of an effective Integrated Marketing Communication program.
- To provide the learning about various communication tools and its effectiveness
- Foster creative ideas among learners for development of effective marketing communication program

### **UNIT-1: INTRODUCTION**

**6 Hrs.**

An Introduction to Integrated Marketing Communication (IMC): Meaning and Role of IMC in Marketing Process, Introduction to IMC tools – Advertising, Sales Promotion, Publicity, Public Relations and Event Sponsorship.

### **UNIT- 2: COMMUNICATION PROCESS**

**15 Hrs.**

Understanding communication process: Source, Message and channel factors, Communication response hierarchy- AIDA model, Hierarchy of effect model, Innovation adoption model, information processing model, The standard learning Hierarchy, Attribution Hierarchy; Consumer Involvement - The Elaboration Likelihood (ELM) model, The Foote, Cone and Belding (FCB) Model

### **UNIT- 3: MARKETING COMMUNICATION**

**10 Hrs.**

Developing the Integrated Marketing Communication Program: Creative Strategies in Advertising, Sales Promotion, Publicity, Event Sponsorships etc, Types of Appeals and Execution Styles.  
Media planning and Selection Decisions

### **UNIT – 4: MARKETING COMMUNICATION MIX**

**14 Hrs.**

Marketing communication mix - Tools and Application: Advertising and Strategy, Advertising messages and creative approach traditional media, interactive media, media planning,  
Sales Promotion: Foundations and Approaches, Methods and Techniques  
Public Relations, Sponsorship, Direct Marketing, Personal Sales, Exhibitions, Product Positioning, Field Marketing, Packaging.  
Completing Marketing Communication Plan: SOSTAC planning model - Situation Analysis, Objectives, Strategy, Tactics, Actions, Control, Execution and Monitoring.

### **UNIT-5: Digital Media & Advertising**

**10 Hrs.**

Digital Media & Advertising: Digital Media, Evolution of Technology, Convergence of Digital Media, E-Commerce and Digital Media, Advertising on Digital Media, Social Media, Mobile Advertising.

### **SKILL DEVELOPMENT:**

- List out innovative sales promotion ideas
- Demonstrate process of launching a new product by giving special emphasis to sustainable packaging models.
- Explain importance of Digital marketing by illustrating it in a case study of your choice.
- How marketing and sales are different? Demonstrate through a role play

### **BOOKS FOR REFERENCE:**

1. Advertising Management, Aakar, Batra and Myers, Prentice
2. Advertising & Promotions, S H Kazmi and Satish K Batra, Excel
3. Advertising; Principles and Practice, Wells, Moriarty and Burnett, Pearson
4. Advertising & Promotion: An IMC approach, Terence A. Shimp Pub., Cengage Learning

## **HR 5.5 INDUSTRIAL RELATIONS AND EMPLOYEE LEGISLATION**

**OBJECTIVE:** To familiarize students with the Industrial Relations and Legislations relating to Regulatory and Social Security of Employees in India.

### **UNIT 1: INTRODUCTION TO INDUSTRIAL RELATIONS 06 Hrs.**

Background of Industrial Relations – Definition, Scope, Objectives, Factors affecting IR, Participants of IR, Importance of IR. System of IR in India –Historical Perspective & Post-Independence Period, Code of Discipline and Historical Initiatives for Harmonious IR. International Labour Organization, Functions, Conventions & Ratification by Member-Nations, Participation & role of India.

### **UNIT 2: INDUSTRIAL RELATIONS REGULATIONS 12 Hrs.**

**Industrial Disputes Act, 1947** - Applicability, Coverage, Definitions with special reference to Industry, Workmen, Wages. Machineries for Resolution of Disputes - Conciliation, Arbitration, Adjudication. Settlements - Bilateral & Tripartite, Strikes & Lockouts, Lay off, Retrenchment & Closures, Compensations, Protected Workmen, Unfair Labour Practices, Penal Provisions.

**Trade Union Act, 1926** - Historical Background, Definitions - Trade Disputes, Industry Formation & Registration of Trade Unions, Grounds for the Withdrawal and Cancellation of Registration, Union Structure, Rights and Responsibilities of TUs, Problems of Trade Unions, Employee Relations in IT Sector

### **UNIT 3: INDUSTRIAL CONFLICTS AND NEGOTIATIONS 05 Hrs.**

Conflict and Cooperation, Collective Bargaining: Concept, Function and Process of Collective Bargaining, Collective Bargaining Practice in India. Techniques of Negotiation, Negotiation Process, Essential Skills for Negotiation, Workers Participation in Management.

### **UNIT 4: REGULATORY LEGISLATIONS 16 Hrs.**

**Factories Act, 1948** - Objectives, Background, Applicability, Definitions, Licensing, Occupier – Duties & Responsibilities, Health & Safety- Preventive steps, Safety Measures, Hazardous & Dangerous Operations, Ambulance, Occupational Centers, Welfare - Canteen, Crèches, Working hours, Weekly holidays, Overtime & Restrictions, Payment of Overtime Allowance, Leave with Wages, Accidents & Reporting, Enforcement Authority, Penal Provisions. Legal Compliances under the Act.

**The Sexual Harassment of women at workplace [Prevention, Prohibition & Redressal] Act, 2013** - Background, Objectives, Applicability, Definitions, Duties of Employers, Compliant Redressal Process- Internal Compliant Committee, Roles & Responsibilities of the Committee, Procedure of conducting enquiry into the Compliant, Penal provisions.

**Contract Labour (Regulation & Abolition) Act, 1971; The inter-state Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979** – Objectives, Applicability and Major Provisions of the Act.

### **UNIT 5: SOCIAL SECURITY LEGISLATIONS 16 Hrs.**

Basic Objectives and major provisions of the following Legislations: Employee Compensation Act 1923; Minimum Wages Act, 1948; Payment of Wages Act, 1936; Payment of Gratuity Act 1972; Employees' Provident Fund and Miscellaneous Provisions Act 1952; Payment of Bonus Act, 1965; Employees' State Insurance (ESI) Act, 1948; Maternity benefit Act, 1961.

**SKILL DEVELOPMENT:**

- List the changing characteristics of Industry and Workforce in India
- List the problems of trade unions in India.
- List the major indicators of the state of Industrial relations in a manufacturing industry.
- Study the Impact of Liberalization, Privatization and Globalization on Indian Industrial Relations.
- Present a Live Case study of successful trade unions that have resolved lockouts, strikes and closures in automobile industry.

**BOOKS FOR REFERENCE:**

1. Mamoria, Mamoria and Gankar,(2007) “Dynamics of Industrial Relations”, Himalaya Publishing House, New Delhi.
2. Monappa Arun, (2007) “Industrial Relations”, Tata McGraw Hill Edition, New Delhi.
3. Sarma, A.M. (2011) “Industrial Jurisprudence and Labour Legislation”, Himalaya Publishing House, Mumbai.
4. Sen Ratna, (2003)“Industrial Relations in India”, MacMillan, New Delhi.
5. Sinha, P.R.N., Sinha, Indu Bala and Shekhar, Seema Priyadarshini (2004) “Industrial Relations, Trade Unions and Labour Legislation”, Pearson Education, New Delhi.
6. Srivastava, S. C. (2008) “Industrial Relations and Labour Laws”, Vikas Publishing House Pvt Ltd, New Delhi.
7. Taxmann (2009) “Labour Laws”, Taxmann Allied Services Pvt. Ltd.
8. Venkata Ratnam, C.S., (2006). “Industrial Relations”, Oxford University Press, New Delhi,

## **HR 5.6 COMPENSATION AND PERFORMANCE MANAGEMENT**

**OBJECTIVE:** To enable the students to understand the various methods and practices of Compensation and Performance Management

### **UNIT 1: INTRODUCTION TO COMPENSATION MANAGEMENT** **12 Hrs.**

Compensation - Definition - Classification - Types - Wages, Salary, Benefits, DA, Consolidated Pay; Equity based programs, Commission, Reward, Remuneration, Bonus, Short term and Long term Incentives, Social Security, Retirement Plan, Pension Plans, Profit Sharing Plan, Stock Bonus Plan, ESOP, Employer Benefits and Employer Costs for ESOP, Individual Retirement Account, Savings Incentive Match Plan for Employees

Compensation Management- Compensation and Non-compensation Dimensions, 3-P Concept in Compensation Management, Compensation as Retention Strategy, Compensation Issues, Compensation Management in Multi-National organizations

Compensation Strategy: Organizational and External Factors Affecting Compensation Strategies, Compensation Strategies as an Integral Part of HRM, Compensation Policies

### **UNIT 2: JOB EVALUATION** **06 Hrs.**

Definition of Job Evaluation, Major Decisions in Job Evaluation, Job Evaluation Methods, Point Factor Method of Job Evaluation: Combining Point factor and Factor Comparison Methods, Job Evaluation Committee, Factor Evaluation System (FES), Using FES to determine Job Worth, Position Evaluation Statements

### **UNIT 3: WAGE AND SALARY ADMINISTRATION** **12 Hrs.**

Theories of Wages - Wage Structure - Wage Fixation - Wage Payment - Salary Administration. Difference between Salary and Wages - Basis for Compensation Fixation- Components of Wages - Basic Wages - Overtime Wages - Dearness Allowance - Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes - Effect of various Labour Laws on Wages-Preparation of Pay Roll

### **UNIT 4: PERFORMANCE MANAGEMENT** **13 Hrs.**

Evolution of Performance Management, Definitions of Performance Management, Importance of Performance Management, Aims and Purpose of Performance Management, Employee Engagement and Performance Management, Principles and Dimensions of Performance Management

Performance Appraisal Methods: Traditional Methods, Modern Methods, Performance Appraisal Feedback: Role, Types and Principles, Levels of Performance Feedback, 360-Degree Appraisal, Ethics in Performance Appraisal

### **UNIT 5: ISSUES IN PERFORMANCE MANAGEMENT** **12 Hrs.**

Team Performance Management, Performance Management and Learning Organizations, Performance Management and Virtual Teams, Role of Line Managers in Performance Management, Performance Management and Reward, Linking Performance to Pay –A Simple System Using Pay Band, Linking Performance to Total Reward, Challenges of Linking Performance and Reward



### **SKILL DEVELOPMENT:**

- List the various components of total compensation in Multinational Companies.
- Construct a questionnaire for a salary survey on nurses.
- Design a performance appraisal plan using any Modern Performance Appraisal Tool for an IT company.
- Study any one contemporary practice of Performance Management System (Balance scorecard, Lean Management, BPRE, Six Sigma and so on)

### **BOOKS FOR REFERENCE**

1. Joseph J. Martocchio, *Strategic Compensation*, 3rd Edition, Pearson Education
2. Michael Armstrong & Helen Murlis: *Hand Book of Reward Management* – Crust Publishing House.
3. Milkovich & Newman, *Compensation*, Tata McGraw Hill
4. Richard I. Anderson , *Compensation Management in Knowledge based world*, 10th edition, Pearson Education
5. Thomas. P. Plannery, David. A. Hofrichter & Paul. E. Platten: *People, Performance & Pay* – Free Press.
6. Aguinis Herman, *Performance Management*, 2nd Edition, 2009 Pearson Education, New Delhi.
7. Aziz A, *Performance Appraisal: Accounting and Quantitative Approaches*, 1993, Pointer.
8. Bhatia S.K, *Performance Management: Concepts, Practices and Strategies for Organisation Success*, 2007, Deep & Deep, New Delhi.
9. BD Singh, *Compensation & Reward Management*, Excel Books
10. Cardy R.L, *Performance Management: Concepts, Skills and Exercises*, 1st Edition, 2008, PHI, New Delhi.
11. Goel Dewkar, *Performance Appraisal and Compensation Management: A Modern Approach*, 2 nd Edition, 2008, PHI, New Delhi.
12. Sarma A.M, *Performance Management System*, 1st Edition, 2008, Himalaya Pub, Mumbai.

## DA 5.5 BUSINESS ANALYTICS

**OBJECTIVE:** To familiarize students with data extraction, interpretation, predictive analysis and modelling, data base using SQL

**UNIT 1: INTRODUCTION TO BUSINESS ANALYTICS** **12 Hrs.**  
Business Analytics, Terminologies used in Analytics: Business Analytics, Business Intelligence, Meaning, Importance, Scope, Uses of Business Analytics, Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive, Application of Business analytics, Introduction to Data Science and Big Data.

**UNIT 2: ROLE OF DATA IN THE ORGANIZATION** **10 Hrs.**  
Sources of data, Use of Data in Decision making, Importance of data quality, dealing with missing or incomplete data, Types of Digital Data- Structured, Semi Structured, Unstructured Data. Data warehouse, Data mining, Data Integration – What, need, advantages, approaches of Data integration, Data profiling.

**UNIT 3: TECHNOLOGIES AND TOOLS USED FOR DATA ANALYTICS** **11 Hrs.**  
Mention software for Cross Sectional data, Time Series data  
a. Open source R, Jamovi ,GRET, Python  
b. Proprietary SPSS, EVIEW.

**UNIT 4: DATABASE ORIENTATION** **12 Hrs.**  
Database definition, types of structures, DBMs, RDBMS, Relational Database Language , Introduction to SQL, Features of SQL, SQL Languages, DDL commands- Create, Add, Drop, Constraints in SQL, DML Commands – Insert, Delete, Update, Data Query Language – Where clause, Order by, Group by, DCL commands – Grant, Revoke, TCL Commands – Commit, Roll Back, Savepoint. Aggregate Functions, Relational Algebra.

**UNIT 5: DATA VISUALIZATION USING TABLEAU (PUBLIC VERSION)** **10 Hrs.**  
Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart), Basic understanding in dashboard and storyboard. (Explain using practical examples and students executes the examples using tableau.)

### BOOKS FOR REFERENCE:

1. Business Analytics : Text and Cases, Tanushri Banerjee, Arvindram Banerjee, Publisher: Sage Publication
2. Business Analytics, U Dinesh Kumar,Publication: Wiley
3. Business Analytics, R. Evans James,Publisher: Pearson
4. Fundamental of Business Analytics, Seema Acharya R N Prasad, Publisher: Wiley
5. Business Analytics: Data Analysis and Decision Making,Albright and Winston published by Cengage Learning

## DA 5.6 MARKETING ANALYTICS

### OBJECTIVES:

1. To familiarize students with Marketing Analytics
2. To impart the skills of R Programming, Descriptive analytics, Predictive analytics relating to Marketing

### UNIT 1: INTRODUCTION TO MARKETING ANALYTICS AND DATA MINING **7 Hrs.**

Introduction to Marketing Analytics, Need of Marketing Analytics, Benefits of Marketing Analytics, Data mining –Definition, Classes of Data mining methods – Grouping methods, Predictive modeling methods, Linking methods to marketing applications. Process model for Data mining – CRISP DM.

### UNIT 2: INTRODUCTION TO R **12 Hrs.**

About R, Data types and Structures, Data coercion, Data preparation: Merging, Sorting, Splitting, Aggregating, Introduction to R Libraries – How to install and invoke, Introduction to R Graph – Basic R charts – Different types of charts.

### UNIT 3: DESCRIPTIVE ANALYTICS **10 Hrs.**

Exploratory Data Analysis using summary table and various charts to find the insights, slicing and dicing of the Customer data. Inferential Statistics: T-Test, ANOVA, Chi-Square using marketing data and exploring relationship (Correlation)

### UNIT 4: PREDICTION AND CLASSIFICATION MODELLING USING R **12 Hrs.**

Introduction to Prediction and Classification modelling, data splitting for training and testing purpose, Prediction modelling: Predicting the sales using Moving Average Model and Regression Model(Simple and Multiple Regression model), Classification modelling: Customer churn using Binary logistic regression and decision tree.

### UNIT 5: APPLICATION OF ANALYTICS IN MARKETING **12 Hrs.**

Association Rules – Market Basket Analysis for Product Bundling and Promotion, RFM (Recency Frequency Monetary) Analysis, Customer Segmentation using K-Means Cluster Analysis, Key Driver Analysis using Regression Model.

### BOOKS FOR REFERENCE:

1. Marketing Analytics: Data-Driven Techniques with Microsoft® Excel® Published by John Wiley & Sons, Inc
2. Marketing Data Science, Thomas W. Miller Published by Pearson
3. Marketing Metrics, Neil T Bendle, Paul W. Farris, Phillip E. Pfeifer published by Pearson
4. Marketing Analytics, Mike Grigsby published by Kogan Page