**COURSE STRUCTURE FOR EXECUTIVE MBA**

**Second Year Third Semester**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Sr. No** | **Course Code** | **Course Title** | **L** | **T** | **P** | **Credit** |
| 1 | MB 301 | Operations Research | 4 | 0 | 0 | 4 |
| 2 | MB 302 | Project Work & Viva Voce | 0 | 0 | 8 | 8 |
| 3 | Specialization | Four courses – Three from one specialization and one from another specialization | 16 | 0 | 0 | 16 |
|  |  | **Total Credits** |  |  |  | **28** |

**Specialization:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Code** | **Course Name** | **Code** | **Course Name** |
|  | **MARKETING SPECIALIZATIONS** | **IT SPECIALIZATIONS** |
|  | **MM 301** | SALES & DISTRIBUTION | **SM 301** | DATABASE | MANAGEMENT |
|  |  | MANAGEMENT |  |  |  |
|  |  |  |  |  |  |
|  | **MM 302** | ADVERTISING & SALES | **SM 302** | SYSTEM ANALYSIS & DESIGN |
|  |  | PROMOTION |  |  |  |
|  | **MM 303** | MARKETING RESEARCH | **SM 303** | COMPUTER AIDED |
|  |  |  |  |  | MANAGEMENT |
|  | **FINANCE SPECIALIZATIONS** |  | **HR SPECIALIZATIONS** |
|  | **FM 301** | CORPORATE TAXATION | **HR 301** | EMPLOYMENT & |
|  |  | & TAX PLANNING |  | COMPENSATION |
|  |  |  |  |  | ADMINISTRATION |
|  | **FM 302** | CORPORATE FINANCE | **HR 302** | HUMAN RESOURCE |
|  |  |  |  |  | PLANNING |  |
|  | **FM 303** | SECURITY ANALYSIS & | **HR 303** | LABOUR LAWS |
|  |  | PORTFOLIO |  |  |  |
|  |  | MANAGEMENT |  |  |  |

**UNIVERSITY OF ENGINEERING & MANAGEMENT, JAIPUR**

**MASTER OF BUSINESS ADMINISTRATION (MBA)**

**COURSE DESCRIPTION**

**Title of Course: Operations Research**

**Course Code:** MB-301

**L-T Scheme: 3L+1T Course Credits: 4**

**Course Objectives:**

To state the fundamental concepts of operations management, Exhibit the skills of forecast, design,develop strategic and control plan for operations of B2B and B2C products.

**Learning Outcomes:**

At the end of the course, students are able to

1.Analyze contemporary theory and applications of manufacturing or service operations in a global business environment

2.Evaluate the interaction between operations management and other business functions

**Course Contents:**

|  |  |
| --- | --- |
| **Unit 1** **LINEAR PROGRAMMING** |  |

Formulation of LP Models Graphical LP Solution Simplex Method Artificial Variables – Big M - Method and Two-phase Method Duality, Sensitivity Analysis, Shadow Price and their economic interpretation Software package to be used in (b), (c), (d) and (e) above.

|  |  |
| --- | --- |
| **Unit 2.** **TRANSPORTATION, TRANSHIPMENT AND ASSIGNMENT MODELS** |  |

Construction of Transportation, Transshipment and Assignment Models The Transportation Algorithm The Hungarian Method for the Assignment Problem The Transshipment problem, Software package to be used for implementing the algorithms.

|  |  |
| --- | --- |
|  |  |
| **Unit 3. GOAL PROGRAMMING** |  |
| a) Construction of Goal Programming Models |  |
| b) Goal Programming Algorithms |  |
| **Unit 4. INTEGER LINEAR PROGRAMMING** |  |
| a) ILP Algorithms - Branch and Bound, Cutting Plane Algorithm |  |
| **Unit 5. DECISION ANALYSIS** | [4L] |

Decision Making under Certainty – Analytic Hierarchy Process Decision Making under Risk and Uncertainty

|  |  |
| --- | --- |
| **Unit 6. MARKOV PROCESSES AND MARKOV CHAINS** | [4L] |

State transition diagrams Calculation of the state of the system at any time period Calculation of the long-run system state (both for systems with and without absorbing states): Fundamental Matrix and associated calculations.

Application models to be discussed in detail

|  |  |
| --- | --- |
| **Unit 7. QUEUEING MODELS** |  |

M/M/1 Queues and applications ,M/M/c and M/M/c/k Queues and their applications

|  |  |
| --- | --- |
| **Unit 8. SIMULATION MODELS (Use of package)** |  |

Construction of Simulation Models, Generation of Random numbers from discrete distributions Application models to be discussed in detail

**Books:**

1 Anderson, Sweeny and Williams - Quantitative Methods for Business (8th edition);

2 Thomson learning Hillier, F.S. and Lieberman, G.J. : Operations Research (8th edition), TMH

3 Kasana, H.S. & Kumar, K.D. - Introductory Operations Research;

4 Springer Render B, Stair R M Jr, Hanna M E : Quantitative Analysis for Management (9th edition); Pearson Education Ross, Sheldon – Simulation; Elsevier

**COURSE DESCRIPTION**

**Title of Course: Employment & Compensation Administration**

**Course Code: HR– 301**

**L-T Scheme: 3L+1T**

**Course Credits: 4**

**Course Objectives:**

The aim of this subject is to develop students’ understanding of the concepts of compensation and rewards in the organization. In particular the subject is designed to develop the Under- inning knowledge and skills required to understand the one of the complex management functions i.e. compensating employees and its importance.

**Learning Outcomes:**

The students on completion of the course shall develop the following skills and competencies: Should know the nature and scope of Compensation management, Knowledge about essential elements of compensation. Awareness about the compensation structure and differentials. Techniques of job evaluation. Understanding the importance of fringe benefits Awareness of the latest trends in compensation

**Course Contents:**

**Module – I**

1. Employment – Policy and Programmes, Reservation Rules, Employment of Women and Dependents, Employment of Land Oustees [6L]

|  |  |  |
| --- | --- | --- |
|  | 2. New Employment Practices – Outsourcing, Contingent Workers, Employee Leasing | [4L] |
|  | 3.Employment of Contract Labourers – Provisions and Practices under the relevant Act. | [4L] |
| 4. | Case Studies on Contract Labourers | [6L] |
| Module – II ( 20 hrs) |  |
| 5. | Concept of Wage – Minimum Wage, Fair Wage, Living Wage, Wage Policy | [4 L] |

6. Compensation – Wage/Salary, Real Wage, Components of Wages: Basic, Dearness Allowances, House Rent Allowances, City Compensatory Allowance, Other Allowances, Wage Fixation, Pay for different types of employees, Managerial Compensation. Dearness Allowance – Methods of DA payment, Consumer Price Index, [4L]

|  |  |  |
| --- | --- | --- |
|  |  |  |
| 7. | Neutralization. | [2 L] |

8. Productivity and Wages – Productivity Bargaining, Incentive Payments, Productivity Linked Bonus, Incentives – Individual & Group, Case Studies on Productivity Bargaining. [4L]

|  |  |
| --- | --- |
|  |  |

Employee Benefits – Statutory & Voluntary Benefits, Retirement Benefits – Provident Fund, Gratuity, Pension, Medical Insurance; Reward Management [6L]

**Books:**

1. Dasgupta, A. K. : A Theory of Wage Policy, OUP, Chapter1,2

2. Belcher, D.W.: Wage and Salary Administration, Prentice Hall, Chapter 1,3,4

3. IR&LL AM Sharma Part II Chapter 20, IR&LL AM Sharma Part II APPENDIX A

4. IR&LL AM Sharma Part II Chapter 28

5. Compensation Management Dipak K Bhattacharya Cpater 1, Compensation Mgmt Tapomoy

Dev,Chapter 1,2,Pp 67-80,Pp 187-229,HRM VSP Rao, Chapter-16 Pp 435-458

**COURSE DESCRIPTION**

**Title of Course: Human Resource Planning**

**Course Code: HR– 302**

**L-T Scheme: 3L+1T**

**Course Credits: 4**

**Course Objectives:**

1. Explain theory and application of human resource development and planning as a process

for managing the employment relationship.

1. Describe the broad range of influences acting on human resource development.
2. Describe and discuss the challenges and difficulties in human resource planning.

**Learning Outcomes:**

Students are given sufficient insight about the topic during this course and were asked to work on real life situations in corporate world, Face the troubles/difficulties and find the amicable solution with the aids of case studies and discussions on various business models.

**Course Contents:**

Module – I (20 hrs)

1. **Basics in HR Planning** – Macro Level Scenario of HRP, Concepts and Process of HRP, Considerations – Technology, Finance, Product Demand. [4L]
2. **Methods and Techniques** – Demand Forecasting : Managerial Estimates, Trend Analysis, Utilization Analysis : Work Study, Job Analysis, Supply Forecasting : Inventory Analysis, Wastage Analysis, Markov Analysis, Balancing Supply & Demand, Issues of Shortage and Surplus. [10L]

|  |  |  |
| --- | --- | --- |
|  |  |  |
| 3. | **Human Resource Information System (HRIS) -** Concept and Procedures | [4 L] |
| 4. | **Strategic HRP –** Planning, Tools and Evaluation | [2L] |

**Module – II (20 hrs)**

1. **5. Job Analysis & Job Evaluation** – Job Analysis - Concepts, Process, Job Description, Job Specification, Uses, Limitations; Job Evaluations – Concepts, Methods, Limitations [6L]

|  |  |  |
| --- | --- | --- |
|  |  |  |
| 6. | **Measurements of HR Planning** – HR Audit, HR Accounting | [4 L] |

1. **7. HR Plan – Implementation Strategies** – Recruitment, Redeployment, Redundancy, Retention, Productivity Plan, Training Plan, Career Plan, Succession Plan, Compensation Plan. [6L]

|  |  |  |
| --- | --- | --- |
|  |  |  |
| 8. | **Case Studies on HR Planning** | [4L] |

**Books:**

1. Bennison, M. & Casson, J. : The Manpower Planning Handbook, McGraw Hill.
2. Bell, D. J. : Planning Corporate Manpower, Longman.
3. Bohlander, G., Snell, S., Shermen, A. : Managing Human Resources, Thomson.
4. Mellow, Jeffrey A. : Strategic Human Resource Management, Thomson
5. Pettman, B. O. & Taverneir, G. : Manpower Planning Workbook, Gower.
6. Walker, J. W. : Human Resource Planning, McGraw Hill.

**COURSE DESCRIPTION**

**Title of Course: LABOUR LAWS**

**Course Code: HR– 303**

**L-T Scheme: 3L+1T**

**Course Credits: 4**

**Course Objectives:**

This course is divided into 10 chapters covering several enactments to give students an insight to any organizational systematic working and laws relating to working conditions, wages, bonus, gratuity, maternity benefits, provident fund, employees insurance scheme etc which regulate the working, employment and service conditions of an employee

**Learning Outcomes:**

After completing this course, Students shall be able to understand the modus operadi of an industry and shall be able to work properly after knowing all the laws related to their working and service conditions.

**Course Contents:**

Module – I (20 hrs)

1. **Legal Framework :** Evolution of Labour Laws in India [2 L]

**2. Laws regulating Establishment** – Factories Act, 1948; Mines Act, 1952; Plantations Labour Act, 1951; Shops & Establishment Act [6L]

**3. Laws relating to Remuneration** – Payment of Wages Act, 1936; Minimum Wages Act, 1948; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976

|  |  |  |
| --- | --- | --- |
|  |  | [6 L] |
| 4. | **Case Laws on Remuneration** | [ 6 L ] |

**Module – II (20 hrs)**

**5. Laws relating to Industrial Relations** – Industrial Disputes Act, 1947; Industrial Employment (Standing Orders) Act, 1946; Trade Unions Act, 1926 [8L]

6. **Laws relating to Social Security** – Workmen’s Compensation Act, 1923; Employees’ State Insurance Act, 1948;Employees’ Provident Funds & Misc. Provisions Act, 1952; Maternity Benefit Act, 1961; Payment of Gratuity Act, 1972 [8L]

|  |  |  |
| --- | --- | --- |
|  |  |  |
| 7. | **Case Laws on Industrial Disputes** | [ 4 L] |

**Books :**

1. Agarwal, S. L. : Labour Relations Law in India, McMillan

2. Pathak, A. : Legal Aspects of Business, Tata McGraw Hill

3. Samant, S. R. & Dongre, B. N. (eds) : CLR’s Yearly Labour Digest, Dwivedi.

4. Srivastava, S. C. : Labour Law in Factories, Mines, Plantations etc., Printice Hall.

**COURSE DESCRIPTION**

**Title of Course: Sales & Distribution Management**

**Course Code: MM-301**

**L-T Scheme: 3-1**

**Course Credits: 4**

**Course Objectives:**

Students who take this course will learn the basic functions of sales force management as well as

theories and concepts about appropriately managing that function and be able to apply the

research, theories, and concepts to practical situations. The emphasis is on business-to-business

and business to customer sales force techniques. Topics covered include salesperson effectiveness, deployment, motivation, compensation, evaluation and in depth study of channel

management along with their effectiveness in supporting sales functions

**Learning Outcomes:**

At the end of the course, students are able to

1. To explain the concepts, attitudes, techniques and approaches required for effective decision

making in the areas of Sales and Distribution.

2. To exhibit skills acquired, critical for designing, evaluating and selecting sales and distribution

strategies in practical settings

1. To design, evaluate and select Sales and Distribution strategies in real time situations

**Course Contents:**

1 **Introduction to Sales Management**: Evolution of sales department, Nature & scope of

personal selling & sales management, Roles and functions of a sales manager **2L**

2 **Personal Selling**: Types of selling situations, Buyer-seller dyad, Theories of selling, Personal

selling process (pre-approach, approach, presentation, handling objections, closing a sale,

follow-up) **4L**

3 **Planning and Organizing Sales Force Efforts**: Strategic planning and sales organization,

Sales department relations, Distribution network relations, Sales forecasting, Sales budget,

Sales objectives, Sales territories and quotas **3L**

4 **Sales Force Management**: Different personnel functions of a sales manager, Quantitative and qualitative requirements of sales force planning – determination of sales force size, job analysis for type of sales people required **2L**

5 **Recruitment and Selection**: Sources of recruitment, Selection process, Methods of selection

 **2L**

6 **Training and Development**: Need and purpose of training, Types of training, Designing a

training programme - ACMEE model **2L**

7 **Directing the Sales Force**: Supervision, Territory management, Determination of quota/target, Determination of compensation of sales force, Leading and Motivating

 **6L**

8 **Controlling**: Analysis of sales, Costs and Profitability, Evaluation of sales force performance

 **3L**

9 **Marketing Channels**: Structure, Functions and advantages, Types of channel intermediaries – wholesalers, distributors, stockists, sales agents, brokers, franchisers, C&F agents, and retailers

 **2L**

10 **Channel Design and management**: Channel objectives & constraints, Identification,

evaluation and selection of channel alternatives, Channel management and control – recruiting

and selecting channel members, motivating, evaluating channel arrangements **3L**

11 **Physical Distribution & Logistics**: Goals, function, processing, warehousing, inventory &

Transportation **1L**

12 **Retail Management**: Retail strategies, Location, Types of retail formats, Stores layout, Visual merchandising techniques **3L**

13 **Merchandising**: Merchandise management, Planning of assortment, Servicing and buying of

merchandise, Supply chain management in retailing **3L**

14 **Case Studies** **4L**

**Books:**

1. Berman, B & Evans, J.R.: Retail Management, Pearson

2. Cundiff, Still & Govoni : Sales Management – Decision, Strategies & Cases; HI./Pearson

Education

3. Futrell, Charles M.: ABC of Relationship Selling; McGraw Hill.

4. Ingram,T,N., Laforge, R.W. & Avila, R.A.: Sales Management, South-Western

**COURSE DESCRIPTION**

**Title of Course: Advertising & Sales Promotion**

**Course Code: MM-302**

**L-T Scheme: 3-1**

**Course Credits: 4**

**Course Objectives:**

Students who take this course will learn the basic functions of sales force management as well as theories and concepts about appropriately managing that function and be able to apply the research, theories, and concepts to practical situations. The emphasis is on business-to-business and business to customer sales force techniques. Topics covered include salesperson effectiveness, deployment, motivation, compensation, evaluation and in depth study of channel management along with their effectiveness in supporting sales functions

**Learning Outcomes:**

At the end of the course, students are able to

1. To explain the concepts, attitudes, techniques and approaches required for effective decision making in the areas of Sales and Distribution.

2. To exhibit skills acquired, critical for designing, evaluating and selecting sales and distribution

strategies in practical settings

3. To design, evaluate and select Sales and Distribution strategies in real time situations

**Course Contents:**

1 **Introduction to Advertising**: History of advertising, Definition, features and role of advertising, Relationship of advertising with other promotional mixes and marketing mix elements, Integrated marketing communication approach, Various forms of Advertising: (national, retail, cooperative, trade, industrial financial, corporate, public services, political)

 **2L**

 2 **Advertising Industry**: Advertisers, Advertising agencies and support organizations, Types of

agencies, Structure, role and functions of ad agencies, Agency compensation and evaluation

 **2L**

3 **Foundations and Determinant of Advertising Strategies**: ***Segmentation, Targeting, Positioning***: Identifying segments, Prioritizing target segments, Formulating positioning Strategies, ***Consumer Behaviour and Advertising***: Consumer as decision maker, Consumer as social being

 **4L**

**4 Advertising and Brand Building*:*** Definition of brand, Life-cycle of a brand, Brand positioning, Brand personality, Brand image, Brand equity, Brand essence, Brand value proposition and promoting desired image, Corporate brands

 4L

**Advertising Planning**: Planning process, steps, situation analysis, objective setting, budgeting, developing promotional strategies, implementation and control

 **2L**

5 **Advertising Objectives**: Sales approach versus communication approach, DAGMAR Approach

 **2L**

6 **Advertising Budget**: Budgeting approaches – different methods, allocation of budget  **1L**

7 **Designing an Advertisement**: Different dimensions, Importance of creativity to advertising,

Creative process, Developing a creative brief

 **3L**

8 **Message Strategies**:

***Creative strategy***: Message structure, Message appeals- rational, emotional, scarce, Message source-credibility, attractiveness, power, execution frameworks, ***Creative tactics****:*for print and electronic media - copywriting, body copy, headlines, layout, visuals, slogans, logos, signatures, storyboards **3L**

10 **Media Strategies**: Media planning process, Media mix, Coverage, Reach, Frequency, Impact,

Scheduling, Different types of media – television, radio, print, outdoor, internet - characteristic features, advantages and limitations, Factors influencing choice of media flows and functions, Channel design decisions, Network Marketing

 **3L**

11 **Advertising and Society**: Social – social and cultural, Ethical – deceptive, offensive, economical- effect on consumer choice, competition, cost and prices, and Regulatory aspects of advertising – ASCI

12 **Sales Promotion**: Definition, Reasons for rapid growth of sales promotion, Objectives of sales promotion, Types of sales promotion, Tools and techniques of consumer and trade promotion with merits and demerits, Role of sales promotion in IMC programme

 **6L**

13 **Public Relations and Corporate Advertising:** Definition, New role of PR, Objectives, tools and techniques of public relations with merits and demerits, Corporate advertising- scope and types, role of PR in IMC programme

 **2L**

14 **Direct Marketing:** Definition, Objectives of direct marketing, Types of direct marketing,

Tools and techniques of direct marketing with merits and demerits, Role of direct marketing

in IMC programme

 **2L**

15 **Evaluation of Promotional Effectiveness:** Reasons to measure effectiveness, What, when,

where, how to test, Testing methods - pre-testing and post testing techniques, Essentials of

effective measures, Problems with current methods, Measuring effectiveness of other

promotions

 **2L**

16 **Case Studies**

 **4L**

**Text books:**

1. Berman, B & Evans, J.R.: Retail Management, Pearson

2. Cundiff, Still & Govoni : Sales Management – Decision, Strategies & Cases; HI./Pearson

Education

3. Futrell, CharlesM.: ABC of Relationship Selling; McGraw Hill.

4. Ingram,T,N., Laforge, R.W. & Avila, R.A.: Sales Management, South-Western

5. Johnson, Kurtz & Scheuing: Sales Management Concept, Practices & Cases; McGraw Hill.

Lancaster, David & Jobber, Geoff: Selling & Sales Management;Macmillan (India).

6. Levy, M. &Weitz, B.A.- RetailingManagement - McGrawHill Panda, Sahadev: Sales &

DistributionManagement; OUP Pradhan

**COURSE DESCRIPTION**

**Title of Course : Marketing Research**

**Course Code: MM-303**

**L-T Scheme: 3-1**

**Course Credits: 4**

**Course Objectives:**

The paper aims to develop a research orientation among students. The objective of this course is to develop the skills of investigating a business problem and interpreting the results of their investigation in the form of systematic reports for the purpose of management decision making.

**Learning Outcomes:**

At the end of the course the students are able to:

1. Understand the basic concepts of Business research Methods

2. Exhibit the skills of identifying business problems, collect and process data for managerial decisions.

**Course Contents:**

1 **Marketing Research**: Introduction, Application of research in managerial decision making, Aims, roles, functions and sources of research, Client-user interface – role conflict and resolution

 **3L**

2 **Research Process**: Steps in planning – research purpose and objectives, Converting a manager’s problem to a researcher’s problem, Problem formulation, research design, data collection, analysis, report presentation, *Preparation of the research proposal* **3L**

3 **Research Design**: Types of research - exploratory studies, descriptive studies, causal studies, Types of information needed - behavioural and non-behavioural correlates

 **3L**

4 **Sources of Data**: Primary and secondary source (govt., non-govt. and syndicated research), Errors in data collection

 **4L**

5 ***Primary Source – Methods of Data Collection****:* Focus groups, Observations, Case histories;Surveys – survey methods - structured and unstructured, direct and indirect methods, in-depth interviews, panels, interview media: personal, telephone, internet & mail, questionnaire construction & pre-testing, qualitative research - projective techniques (word association, sentence completion, thematic apperception test, third person technique), Experimentation - types of causation, inferring causal relationships, natural & controlled experiments, experimental designs

 **4L**

6 **Measurement & Scaling**: Types of scales*(data/levels of measurements),*nominal, ordinal, interval, ratio scales, Attitude measurement methods - variability methods (paired comparison, ranking, rating, ordered category sorting), Quantitative judgement methods - *verbal,* numerical, graphical scales, factorization, constant sum method scales, Multi-item scales – Semantic differential scale, Likert scale, Thurstone scale (equal-appearing, case V), Stapel, considerations in developing scales, reliability and validity of scales

 **6L**

7 **Sampling**: Census vs. sample, Steps in sampling process, Definition of population, frame, unit, and element, Types of sampling: Probability sampling techniques - simple random sampling, systematic random sampling, stratified sampling, cluster sampling, area sampling, Non-probability sampling techniques - convenience sampling, quota sampling, judgment sampling, snowball sampling, Determination of sample size

 **4L**

8 **Analysis of Data**: Compilation, tabulation & classification of data, Analytical techniques – univariate analysis, hypothesis testing- parametric and non-parametric tests, bivariate analysis. Overview of some multivariate analysis techniques like multiple regression, discriminant analysis, factor analysis, cluster analysis, multi - dimensional scaling and conjoint analysis, forecasting methods (application and interpretation only)

 **10L**

9 **Application Areas**: Advertising research, Motivation research, Sales analysis & forecasting

research

 2L

10 **Case Studies**

 **3L**

**Text books**

1. P.Green & D. Tull & G Albaum: Research for Marketing Decisions; PHI.

2. Boyd &Westfall: Marketing Research: Text & Cases; All India Traveller Bookseller

3. Luck and Rubin: Marketing Research; PHI

**COURSE DESCRIPTION**

**Title of Course:** Corporate Taxation and Tax Planning

**Course Code:** FM301

**L-T Scheme: 3-1**

**Course Credits: 4**

**Course Objectives:**

The objective of this course is to provide the student with the skills to identify the tax implications of business decisions. Taxes impact, and often drive business decisions in diverse areas as capital structure, supply chains, human resource management, product design, marketing and pricing.

**Learning Objectives:**

After reading the chapter, participants will be able to:

**Unit 1.** List the advantages and disadvantages of sole proprietorships warning as self employed taxes and payment requirements and determine the characterization sole proprietorship assets upon disposition.

**Unit 2. Define partnerships** identifying the advantages and disadvantages, outline partnerships taxation particularly the application of the passive loss (§469) and at-risk rules (§465), and explain partnership income or loss reporting including husband and wife partnerships and

limited partnerships.

**Unit 3.General Term of taxation (concepts only)**

a) Rate of Tax and Surcharge. b) Tax Rebate. c) Tax Management – Submission of Return and Procedure of Assessment, Pan, Tan, Preliminary ideas of Deduction and Collection of Tax at Source, Advance Payment of Tax, and Refund of Tax. d) Minimum Alternate Tax. e) Residential

Status & Tax Incidence

**Unit4 Indirect Tax**

GST (Basic concept) (Include-: Definition: Dealer, Sale, Turnover, Sale Price, Sale or Purchase in course of interstate Trade or Commerce, Sale or Purchase outside a state, Sale or Purchase in the course of Import or Export. Services)

**Unit5 Tax Planning**

Scheme of Tax Planning (Include- Tax Planning for Salaries, Profits and gains of Business or Profession, Capital Gains, for Employee’s Remuneration. Tax Factor in Dividend Policy)

1. **Books:**
2. 1. Lal & Vasisht: Direct Taxes, Pearson Education
3. 2. Singahnia: Direct Taxes, Taxman
4. 3. Singhania: Indirect Taxes, Taxman

**COURSE DESCRIPTION**

**Title of Course: CORPORATE FINANCE**

**Course Code: FM-302**

**L-T Scheme: 3-1**

**Course Credits: 4**

**Course Objectives:**

The course covers a wide range of topics such as measures of risk, return, and diversification; the risk and return of bonds; a company’s cost of ca pital; the evaluation of investment projects; corporate value creation; the optimal mix of debt and equity (capital structure); distribution (dividend and buyback) policies; and the valuation of companies by using DCF (discounted cash flow) analysis.

**Learning Outcomes:**

By the end of the course you should be able to value stocks and bonds; assess the risk and return

of assets; estimate a company’s cost of capital; evaluate investment projects; determine whether a company is creating or destroying value; select a company’s optimal mix of debt and equity financing; and compensate shareholders in the most convenient way.

**Course Contents:**

**Unit1 Introduction to Corporate Finance:** Corporation- The Role of Financial Manager – Agency Problem.

**Unit2 NPV as Investment Decision Criteria**: Comparing NPV with other methods of investment Decisions: The problems of Multiple rates of Return, Mutually Exclusive Projects, Capital Rationing

**Unit 3 The Investment Decision :** The Cash Flow, Equivalent annual Costs, Project Interactions

**Capital Budgeting and Risk:** Company and Project Costs of Capital, Measuring the Cost of Equity, Capital Structure and the Company Cost of Capital, Risk Adjusted Discount Rate , Sensitivity Analysis, Monte Carlo Simulation, Real Options and Decision Trees.

**Unit 4 Alignment of Managers** **and Owners Goal:** Practical aspects of Capital Investment Process, Information and Capital Investment, Incentives and their role in agency Problem, Measuring and Rewarding Performance: EVA, Pros and Cons of EVA Market efficiency and Corporate Financing : Basics of EMH, The Anomalies, The lessons for the Corporate Manager

**Unit5 The Financing Decision:** The Financing Process, The financing Mix: Tradeoffs and Theory, The Optimal Financing Mix, The Financing Mix and Choices The Dividend Decision: Dividend Policy, analyzing Cash Returned to Stockholders, Buybacks, Spinoffs, and Divestures Valuation: Principles and Practice of Valuation, Value Enhancement: Tools and Techniques, Acquisitions and Takeovers

**Books:**

1. Brearly, Myers , Mohanty: Corporate Finance, Tata McGraw-Hill
2. Copeland Weston Shastri: Financial theory & Corporate Policies, Pearson Education
3. Damodaran: Corporate Finance, Wiley
4. Ehrhardt & Brigham: Corporate Finance- a Focused approach, Thomson Learning
5. Megginson, Smart & Gitman: Principles of Corporate Finance, Thomson Learning
6. Ross, Westerfield & Jaffe: Corporate Finance, Tata McGraw-Hill

**COURSE DESCRIPTION**

**Title of Course:** Security analysis and portfolio management

**Course Code: FM-303**

**L-T Scheme: 3-1**

**Course Credits: 4**

**Course Objectives**:

This course aims at developing an understanding of the changing domestic and global investment scenario in general and Indian capital market in particular with reference to availability of various financial products and operations of stock exchanges. It aims at providing an in-depth knowledge of the theory and practice of portfolio management. Important theories, techniques, regulations and certain advancements in theory of investment will be covered with an aim of helping the participants make sound investment decisions in the context of portfolio investment.

**Learning Outcomes:**

On the successful completion of this course the student will be able to: Understand the various alternatives available for investment. Learn to measure risk and return. Find the relationship between risk and return. Value the equities and bonds. Gain knowledge of the various strategies followed by investment practitioners

**Course Contents:**

**Unit 1 Introduction:** The Investment Environment, Financial Instruments, The Securities Trading – Market & Mechanism.

**Unit 2 Security Analysis:** Macroeconomic and Industry analysis, equity Valuation Models, Company analysis, Brief Overview of Technical Analysis (Charts, Line Charts, Line & Volume, Charts, Point & Figure Charts, Bar Chart, Candlestick Chart, Various Patterns, Dow Theory & Elliot wave Theory)

**Unit3 Portfolio Theory** : Concepts of Risk & Return, Diversification of Risk, Optimum Portfolio Selection Problem - Markowitz Portfolio Theory - Mean Variance Criteria (MVC) - MVC and Portfolio Selection – Portfolio Selection.

**Unit 4 Equilibrium in Capital Markets** : The Capital Asset Pricing Model, Index Models, Arbitrage Pricing Theory and Multifactor Models of Risk and Return, Market Efficiency and Behavioral Finance, Empirical Evidence on Security Returns

**Unit5 Bond Portfolio Management** : Bond Prices and Yields, the Term structure of Interest Rates, Managing Bond **Portfolios Active Portfolio**

**Unit 6 Management**: Portfolio Performance Evaluation, International Diversification, The Process of Portfolio Management, The Theory of Active Portfolio Management

**Books:**

1 Security Analysis and Portfolio Management, S. Kevin (PHI Publications)

2 Investment Analysis and Portfolio Management, 6e, Frank K. Reilly and Keith C. Brown

3 Security Analysis, Fuller R J; Farrel JL (McGraw Hill)

4 Security Analysis and Portfolio Management, 6e, Fischer DE & Jordan R J (Prentice Hall).

**COURSE DESCRIPTION**

**Title of Course: Database Management**

**Course Code: SM301**

**L-T Scheme: 3-1 Course Credits: 4**

**Course Objectives:**

• Ability to build normalized databases.

• Knowledge of Entity Relationship Modeling.

• Familiarity with SQL, embedded SQL and PLSQL.

• Familiarity with query processing and query optimization techniques.

• Understanding of transaction processing.

• Ability to handle recovery and concurrency issues.

• Familiarity with ODBC, JDBC.

**Learning Outcomes:**

• Develop the ability to design, implement and manipulate databases.

• Introduce students to build database management systems.

• Apply DBMS concepts to various examples and real life applications.

**Expected Student Background (Preconditions)**

• Introduction to any programming language (Preferably, C)

• Data Structures

**Course Contents:**

**Unit 1**: Introduction to DBMS- Concept & overview of DBMS, Data Models & database Language,Database Administrator, Database Users, architecture of DBMS, Three levels of abstraction.

**Unit 2:** Entity Relationship Model – Basic concepts, Design Issues,Entity-RelationshipDiagram,Weak Entity Sets, Extended E-R features.

Relational Model-

Structure of relational Databases, Relational Algebra,Relational Algebra Operations,Views, Modifications of the Database.

**Unit 3:** SQL and Integrity Constraints:Concept of DDL, DML, DCL,Basic Structure, Set operations, Aggregate Functions,Null Values, Domain Constraints, Referential Integrity Constraints,assertions, views, Nested Sub queries.

**Unit 4:** Relational Database Design: -Functional Dependency, Different anomalies in designing a Database,Normalization using functional dependencies,Decomposition, Boyce-Codd Normal Form, 3NF,Normalization using multi-valued dependencies, 4NF, 5NF.

**Unit 5:** Transaction: -Transaction concept, transaction model,serializability,transaction isolation level,Transaction atomicity and durability, transaction isolation and atomicity.

Concurrency control and recovery system:

Lock based protocol, dead lock handling, time stamp based and validation based protocol,failure classification, storage, recovery algorithm, recovery and atomicity,backup.

**Unit 6**: Internals of RDBMS:**-**Physical data structures, Query optimization: join algorithm,Statistics and cost based optimization.

**Unit 7:**File Organization & Index Structures:-File & Record Concept, Placing file records on Disk, Fixed and Variable sized Records,Types of Single-Level Index (primary secondary, clustering), Multilevel Indexes,Dynamic Multilevel Indexes using B tree and B+ tree.

**Text Books:**

1. Silberschatz, Korth and Sudarshan, “Database System Concepts”, 6thEdition,McGraw Hill, 2010

2. Elmasri and Navathe, “Fundamentals of Database Systems”, 6thEdition, Pearson, Addison-Wesley, 2010

**References:**

1. C.J. Date, “An Introduction to Database Systems”, 8thEdition, Addison-Wesley, 2003

2. Ramakrishnan&Gherke, Database Management Systems, 2ndEdn., McGraw

3. Connolly and Begg, “Database Systems”, 4thEdn., Addison-Wesley, 2005

4. Toby, Lightstone and Jagadish, “Database Modeling and Design”, 5thEdn, Elsevier, 2011

5. Coronel and Rob, “Database Systems”, 9thEdn.,Cengage, 2011

6. IEEE / ACM Transactions on Database Systems (TODS).

7. DBMS related Journals.

**COURSE DESCRIPTION**

**Title of Course: System Analysis & Design**

**Course Code: SM302**

**L-T Scheme: 3-1 Course Credits: 4**

**Course Objectives:**

The objectives of the course include the enabling of learner to identify the Software projects in an organization after studying various functionalities in the organization. Also, they should be able to structure various requirements, do the design and select the best method to develop the system. They should be able to implement and maintain the system. The learners should also get acquainted with different quality standards as well as learn about Management Information Systems.

**Learning Outcomes:**

1. Different type of methodologies, analysis and design techniques.
2. Understand the information systems, feasibility study and a requirements specification phase.
3. Architectural design, database design, and user interface design.
4. Database design, user interface design.
5. Development technique, decision making for system.
6. Testing technique like unit, integration.

**Course Contents:**

**Unit 1**: **Overview of System analysis and design**

Introduction to System analysis and design. Development life cycle. Requirements determination, Logical design, Physical design, Program design. Risk and feasibility analysis, prototyping.

**Unit 2: Information requirement analysis**

Process modeling with physical and logical data flow diagrams. Data modeling with entity relationship diagrams. Normalization up to 3NF.

**Unit 3: System design**

Process descriptions, Input/output controls, Object modeling, Database design, User Interface design, Documentation, Data Dictionary.

**Unit 4: Development methodologies**

Top down, bottom up, structured chart, Decision table, decision tree, CASE productivity tools.

**Unit 5: Testing**

Unit, integration testing, System, Acceptance testing, decision tree

**Unit 6: Case studies**

Test Case generation Case studies, Use of CASE tools by organizations, Definition of CASE Tools, Use of CASE tools by Organizations, Role of CASE Tools, Advantages of CASE Tools, Disadvantages of CASE Tools, Components of CASE, Types of CASE Tools, Classification of CASE Tools, Reverse and Forward Engineering, Visual and Emerging CASE tools, Traditional systems development and CASE based systems development, CASE environment, Emerging CASE Tools, Objected oriented CASE tools, Creating documentation and reports using CASE tools, Creating

**Text Books**

1. [Elias M. Awad](https://www.abebooks.com/servlet/SearchResults?an=Elias+M.+Awad&cm_sp=det-_-bdp-_-author) ” System Analysis and Design” Galgotia Publications Pvt. Ltd.

2. System Analysis & Design, Parthasarathi, EPH

**References**

1. Information Systems: Analysis and Design,Ram Bansal ‘Vigyacharya’,New Age International

2. Analysis, Design & Implementation of Information System, Sharma, VIKAS

**COURSE DESCRIPTION**

**Title of Course: COMPUTER AIDED MANAGEMENT**

**Course Code: SM-303**

**L-T Scheme: 3-1 Course Credits: 4**

|  |  |  |
| --- | --- | --- |
| **Course Contents :** |  |  |
|  |
| 1. | Management Support Systems: | [6L] |
| Introduction, Objective and Characteristics, |  |  |
| Collaborative Computing Technologies: Group Support System, Technologies, |  |  |
| Data Reviewing Concept and Applications |  |  |
| 2. | Data Warehousing : | [3L] |
| Access, Analysis, Mining & Visualization; OLAP & OLTP |  |  |
| 3. | Enterprise Decision Support Systems: | [3L] |
| Concepts, Definitions, EIS, Organisational DSS, Supply & Value Chains & Decision Support. |  |  |
| 4. | Knowledge Management: | [5L] |
| Concepts, Development Methods, Technologies & Tools, Electronic Document Management. Case Study. |  |  |
| 5. | Knowledge - Based Decision Support: | [20L] |

6.- Artificial Intelligence (AI): Concept, Definition, AI Vs Natural Intelligence. Expert System: Concept, Structure, Working, Benefits & Limitations.

7.Knowledge Acquisition & Validation: Scope, Methods, Validation, Verification, Analysing, Coding, Documenting & Diagramming.Knowledge Representation

Inference Techniques Intelligence System Development.Fuzzy Logic, Genetic Algorithm

8. Neural Computing :

Fundamentals, Types of Neural Networks, Neural Network Application,Development, Architecture, Learning Algorithms, Neural Network Software & Hardware, Benefits & Limitations of Neural Networks.

9. Grid Computing:Overview.

10. Implementing & Integrating Management Support Systems: [2L]

Issues, Strategies, Generic Models, Integrating EIS, DSS, ES & Global Integration.

**Suggested Readings:**

1. Dan W. Paterson: Introduction to Artificial Intelligence & Expert System, PHI./Pearson Education
2. Kartalopoulos, Stamatioys V : Understanding Neural Networks & Fuzzy Logic – Basic Concepts & ApplicatioN
3. Poole, Computational Intelligence, OUP
4. 2 Rich, Elaine & Knight, Kevin: Artificial Intelligence, Tata McGraw Hill.
5. 3 Turban, Aronson: Decision support system & Intelligent System, Pearson.
6. 4 Yegnanarayana, B : Artificial Neural Networks, PHI
7. 5 Zaruda, Introduction to Artificial Neural System, Jaico